Government of Canada Gouvernement du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2016

Volume III

Additional information and analyses

Canada

© Minister of Public Services and Procurement 2016

This document is available in alternative formats
on the Receiver General for Canada website at
www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html

Also available in PDF format from the
Government of Canada Publications
www.publications.gc.ca
P51-E-PDF
ISSN 1483-8575

Cette publication est également disponible en français

Volume III

2015–2016

Public Accounts of Canada

Table of contents

Section

Introduction

1. Financial statements of revolving funds
2. Supplementary information required by *the Financial Administration Act*
3. Professional and special services
4. Acquisition of land, building and works
5. Acquisition of machinery and equipment
6. Transfer payments
7. Public debt charges
8. Payments of claims against the Crown, ex gratia payments and court awards
9. Federal-provincial shared-cost programs
10. Other government-wide information
11. Other miscellaneous information
12. Index

This page has been intentionally left blank.

Introduction to the *Public Accounts of Canada*

Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared annually by the Receiver General, as required by section 64 of the *Financial Administration Act*. It covers the fiscal year of the Government, which ends on March 31.

The information contained in the report originates from two sources of data:

— the summarized financial transactions presented in the accounts of Canada, maintained by the Receiver General; and

— the detailed records, maintained by departments and agencies.

Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in three volumes:

Volume I presents the audited consolidated financial statements of the Government, as well as additional financial information and analyses;

Volume II presents the financial operations of the Government, segregated by ministry; and

Volume III presents supplementary information and analyses.

This page has been intentionally left blank.

Section 1

2015–2016

Public Accounts of Canada

Financial statements of revolving funds

Table of contents

Page

Canadian Grain Commission 1.2
Canadian Intellectual Property Office 1.15
Canadian Pari-Mutuel Agency 1.26
CORCAN 1.36
Defence Production 1.49
Geomatics Canada 1.51
National Film Board 1.60
Optional Services 1.76
Passport Canada 1.85
Real Property Services 1.96
Translation Bureau 1.106

Canadian Grain Commission Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Canadian Grain Commission Revolving Fund as required by and in accordance with the *Policy of Treasury Board on Special Revenue Spending Authorities* and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by management of the Fund in accordance with the significant accounting policies set out in note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. To assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been reviewed by the Departmental Audit Committee. The information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the department's *Departmental Performance Report* is consistent with these financial statements.

The Canadian Grain Commission's Finance Division develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communicating programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to assure maximum objectivity and freedom from bias, these financial statements have been examined by the external auditors who have provided an independent opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2016 and the results of operations and the change in financial position for the year. This opinion has been appended to these financial statements.

Approved by:

David Peters
Acting/Chief Financial Officer

May 26, 2016
Winnipeg, Canada

Canadian Grain Commission Revolving Fund—*continued*

Statement of authority provided (used) (unaudited) for the year ended March 31

(in thousands of dollars)

	2016		2015	
	Estimates	Actual	Estimates	Actual
Net results	(2,511)	29,303	3,867	29,882
Items not requiring use of funds	3,104	3,394	3,295	277
Operating source (use) of funds	**593**	**32,697**	**7,162**	**30,159**
Items requiring use of funds				
Net tangible capital assets acquisitions	3,159	1,906	3,961	3,343
Transition payments for implementing salary payments in arrears	–	8	–	1,093
Net other assets and liabilities	(2,566)	3,899	11,147	1,307
Authority provided (used)	–	**26,884**	**(7,946)**	**24,416**

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2016	2015
Debit balance in the accumulated net charge against the Fund's authority	91,086	63,284
Payables at year-end charged against the appropriation after March 31	(3,257)	(2,339)
Amounts credited to the appropriation after March 31	41	292
Other	6,249	5,998
Authority provided	**94,119**	**67,235**
Amounts charged for the back office transformation initiative	(232)	
Net authority provided, end of year	**93,887**	**67,235**
Authority limit	2,000	2,000
Unused authority carried forward	**95,887**	**69,235**

Comparative figures have been reclassified to conform to the current year's presentation.

Canadian Grain Commission Revolving Fund—*continued*

Independent Auditor's Report

To the Chief Commissioner, Commissioners and the Departmental Audit Committee of Canadian Grain Commission Revolving Fund

We have audited the accompanying financial statements of the Canadian Grain Commission Revolving Fund, which comprise the statement of financial position as at March 31, 2016 and the statements of operations and net assets, and cash flows for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Fund to meet the requirements of section 6.4 of the *Treasury Board of Canada's Special Revenue Spending Authorities*.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*, and for such internal controls as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Canadian Grain Commission Revolving Fund as at March 31, 2016 and the results of its operations and net assets and its cash flows for the year then ended in accordance with section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*.

Basis of accounting and restriction on use

Without modifying our opinion, we draw attention to note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Canadian Grain Commission Revolving Fund to meet the requirements of section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the management of the Canadian Grain Commission Revolving Fund and the Treasury Board of Canada and should not be used by parties other than the Canadian Grain Commission Revolving Fund or the Treasury Board of Canada.

PricewaterhouseCoopers LLP
Chartered Professional Accountants,
Licensed Public Accountants

May 25, 2016
Ottawa, Ontario

Canadian Grain Commission Revolving Fund—*continued*

Statement of financial position as at March 31

(in thousands of dollars)

	2016	2015
Assets		
Financial assets		
Cash in transit	84	807
Accounts receivable (note 3)	11,192	8,718
Accountable advances	9	7
	11,285	**9,532**
Non-financial assets		
Prepaid expenses	119	268
Tangible capital assets (note 4)		
At cost	28,443	31,728
Accumulated amortization	(20,635)	(23,369)
	7,927	**8,627**
	19,212	**18,159**
Liabilities and net assets		
Current liabilities		
Accounts payable and accrued liabilities (note 5)	1,718	1,767
Salaries payable (note 6)	3,688	3,821
Vacation, overtime and compensatory leave payable	1,942	1,854
Deferred revenue	952	830
Current portion of employee severance benefits liability (note 7)	220	346
	8,520	**8,618**
Long-term liabilities		
Employee severance benefits liability (note 7)	2,439	2,781
	10,959	**11,399**
Net assets (note 9)	8,253	6,760
	19,212	**18,159**

Contractual obligations (note 10)
Contingent liabilities (note 11)

The accompanying notes form an integral part of these financial statements.

Approved by:

Jim Smolik
Acting/Deputy Head

Cheryl Blahey
Chief Financial Officer

Canadian Grain Commission Revolving Fund—*continued*

Statement of operations and net assets for the year ended March 31

(in thousands of dollars)

	2016												2015
	Quality Assurance		Quantity Assurance		Grain Quality Research		Producer Protection		Internal Services		Total		Total
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Actual
Revenue													
Service fees	46,672	69,190	3,721	6,150	–	1	533	265	20	84	50,946	75,690	73,858
Parliamentary appropriations (note 8)	–	–	–	–	5,230	5,230	–	–	245	245	5,475	5,475	5,475
License fees and producer cars	–	–	–	–	–	–	1,928	1,940	–	–	1,928	1,940	1,969
Contract revenue	728	852	–	–	410	525	–	–	–	16	1,138	1,393	1,607
Special appropriations (note 8)	–	–	–	–	–	–	–	–	–	137	–	137	815
Employee termination benefit appropriations (note 8)	–	–	–	–	–	–	–	–	–	–	–	–	1,201
Total revenue	**47,400**	**70,042**	**3,721**	**6,150**	**5,640**	**5,756**	**2,461**	**2,205**	**265**	**482**	**59,487**	**84,635**	**84,925**
Expenses													
Salaries and employee benefits	21,750	20,179	1,491	754	4,969	4,350	2,952	2,669	10,736	10,130	41,898	38,082	38,614
Occupancy costs	2,984	2,697	57	57	1,441	1,290	325	280	752	1,075	5,559	5,399	5,345
Travel	1,771	1,403	245	163	377	281	164	139	798	689	3,355	2,675	2,381
Repairs and supplies	972	749	14	9	1,408	1,275	137	77	880	816	3,411	2,926	2,953
Amortization of tangible capital assets	1,054	887	73	–	952	872	53	10	972	687	3,104	2,456	2,603
Professional and special services	191	107	7	–	290	226	6	10	2,410	2,135	2,904	2,478	1,512
Communications	22	17	–	–	6	8	16	55	922	754	966	834	874
Postage and courier	271	229	–	–	100	18	5	90	131	144	507	481	481
Loss (gain) on disposal of tangible capital assets	–	–	–	–	–	(9)	–	–	–	3	–	(6)	280
Other expenses	272	3	–	–	–	–	–	2	22	2	294	7	–
Total expenses	**29,287**	**26,271**	**1,887**	**983**	**9,543**	**8,311**	**3,658**	**3,332**	**17,623**	**16,435**	**61,998**	**55,332**	**55,043**
Net results	**18,113**	**43,771**	**1,834**	**5,167**	**(3,903)**	**(2,555)**	**(1,197)**	**(1,127)**	**(17,358)**	**(15,953)**	**(2,511)**	**29,303**	**29,882**
Net assets, beginning of year												6,760	5,645
Transfer of the transition payments for implementing salary payments in arrears (note 13)												(8)	(1,093)
Net financial resources used and change in the accumulated net charge against Fund's authority, during the year												(27,802)	(27,674)
Net assets, end of year												**8,253**	**6,760**

The accompanying notes from an integral part of these financial statements.

Canadian Grain Commission Revolving Fund—*continued*

Statement of cash flows for the year ended March 31

(in thousands of dollars)

	2016	2015
Operating activities		
Net results for the year	29,303	29,882
Items not affecting use of funds		
Amortization of tangible capital assets	2,456	2,603
Provision for employee severance benefits		(67)
Loss (gain) on disposal of tangible capital assets	(6)	264
	31,753	**32,682**
Payments of employee severance benefits	(468)	(2,523)
Transition payments for implementing salary payments in arrears	(8)	(1,093)
Variations in statement of financial position		
Cash in transit	723	(313)
Accounts receivable	(2,474)	903
Accountable advances	(2)	1
Prepaid expenses	149	109
Accounts payable and accrued liabilities	(50)	571
Salaries payable	(133)	497
Vacation, overtime and compensatory leave payable	89	(44)
Deferred revenue	122	227
Net financial resources provided by operating activities	**29,701**	**31,017**
Capital investing activities		
Acquisition of tangible capital assets	(1,907)	(3,343)
Proceeds from disposal of tangible capital assets	8	
Net financial resources used by capital investing activities	**(1,899)**	**(3,343)**
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year	27,802	27,674
Accumulated net charge against the Fund's authority, beginning of year	63,284	35,610
Accumulated net charge against the Fund's authority, end of year	**91,086**	**63,284**

The accompanying notes from an integral part of these financial statements.

Canadian Grain Commission Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016

1. Authority and purpose

The Canadian Grain Commission Revolving Fund ("CGC", "the Revolving Fund" or "the Fund") derives its authority from the *Canada Grain Act*. The CGC's mandate as set out in the Act is to, in the interest of grain producers, establish and maintain standards of quality for Canadian grain, regulate grain handling in Canada and to ensure a dependable commodity for domestic and export markets.

In order to effectively pursue its mandate, the CGC aims to achieve the following strategic outcome: Canada's grain is safe, reliable and marketable and Canadian grain producers are properly compensated for grain deliveries to licensed grain companies.

The CGC's Program Alignment Architecture has five programs: Quality Assurance Program, Quantity Assurance Program, Grain Quality Research Program, and Producer Protection Program. Each contributes to making progress to the sole strategic outcome. The Internal Services program supports all other programs within the CGC.

The Canadian Grain Commission Revolving Fund was established under *Appropriation Act No. 6, 1994-1995*. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, tangible capital acquisitions and temporary financing of accumulated operating deficits and drawdown authority of $2,000,000.

The CGC did not request to access its net authority provided from Treasury Board. The CGC received a total of $5,612,526 through the *Appropriation Acts* approved by Parliament for the fiscal year 2015–2016.

Amendments to the *Canada Grain Act* came into force on August 1, 2013. In response to both legislative changes and restructured user fees, the CGC adjusted its workforce (note 6), organizational design, and operations. A revised funding model also came into effect on August 1, 2013 that is based on full cost recovery through user fees and ongoing appropriations. Until the implementation of this model, the CGC was funded through its ongoing appropriations, fees collected and special appropriation.

In accordance with the Government's policy on self-insurance, the CGC does not carry its own insurance. The CGC is not subject to income tax.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting standards issued by the Treasury Board of Canada Secretariat and the reporting requirements of the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because:

- The liabilities for employee termination benefits and severance liability and are based on management's best estimate rather than actuarial valuations.
- The services received without charge from other government departments and agencies are not reported as expenses.

The significant accounting policies are as follows:

(a) Use of estimates

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities as at the date of the financial statements and the reported amounts of revenue and expenses during the periods covered by the financial statements. The principal financial statement components, subject to measurement uncertainty, include salaries payable related to unsettled labour contracts, the estimated useful life of capital assets and the liabilities for employee vacation, severance benefits and employee termination benefits. Actual results could differ from those estimates. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

(b) Revenue recognition

Revenue is recognized in the accounting period in which it is earned through the provision of goods or services, or when an event giving rise to a claim has taken place. The majority of service fees such as inspection and weighing activities are dependent on grain volumes handled. Revenues that have been received but not yet earned are presented as deferred revenue. Deferred revenue is primarily received for licensing fees which usually covers a 12-month period.

Canadian Grain Commission Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016—*continued*

(c) Expense recognition

Unless otherwise disclosed, expenses are recorded in the period they are incurred.

(d) Cash in transit

Cash in transit includes cash and cheques received prior to March 31 but not deposited until the subsequent year.

(e) Parliamentary and employee termination benefit appropriation

Operations are funded primarily from a permanent authority from Parliament (Revolving Fund) where the CGC is allowed to spend fees collected. Some of the operations of the Grain Quality Research Program and Internal Audit are funded by ongoing Parliamentary appropriation through their annual votes. Special appropriations were also received to cover affected employees' termination benefits. These appropriations have been recorded as revenue of the Fund.

(f) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized. Allowances are established for all accounts for which interest or principal payments are 180 days past due.

(g) Tangible capital assets

Certain assets previously under the custody of the Department of Agriculture and Agri-Food Canada were assumed by the revolving fund on April 1, 1995. The assumed assets were considered to be contributed capital and recorded at the Crown's estimated net book value. Assets acquired subsequent to April 1, 1995 were recorded at cost. Proceeds from the disposal of capital assets are retained by the revolving fund.

All capital assets and leasehold improvements with a cost equal to or greater than $10,000 are capitalized at their acquisition cost.

Assets are amortized on a straight-line basis over their estimated useful lives, commencing in the month after they are put into service, as follows:

Scientific equipment	5 years
Office equipment and furniture	5 years
Operational equipment	10 years
Motor vehicles	5 years
Computer equipment and software	3 years
Leasehold improvements	5 years (terms of the leases)

The costs for assets under construction are capitalized as incurred with amortization commencing in the month after they are put into service.

(h) Vacation, overtime and compensatory leave

Vacation, overtime and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment.

(i) Employee severance benefits

Severance benefits accrue to employees over their years of service with the Government of Canada as stipulated in their collective agreements. The CGC provides for the severance entitlements earned by employees. The obligation relating to the benefits earned by employees is calculated using information derived from management's estimate of the liability.

(j) Employee termination benefits

Employees affected by the amendments to the *Canada Grain Act* are entitled to termination benefits, calculated based on salary levels in effect at the time of termination as stipulated in their collective agreements. The obligation is calculated using information derived from management's estimate of the liability.

Canadian Grain Commission Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016—*continued*

(k) Pension plan

Employees of the CGC are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the revolving fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts. Current legislation does not require the CGC to make contributions for any actuarial deficiencies of the Public Service Superannuation account.

(l) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and may only be used in the event of illness. Unused sick leave upon employee termination is not payable to the employee. No amount has been accrued in these financial statements and payments of sick leave benefits are included in current operations as incurred.

3. Accounts receivable

	2016	2015
	(in thousands of dollars)	
Other government departments and agencies	41	292
Outside parties	11,156	8,426
	11,197	**8,718**
Less: allowance for doubtful accounts from outside parties	(5)	
	11,192	**8,718**

4. Tangible capital assets

	Cost				Accumulated amortization				Net book value	
	Opening balance	Acquisitions	Disposals	Closing balance	Opening balance	Amortization	Disposals	Closing balance	2016	2015
					(in thousands of dollars)					
Scientific equipment	16,563	306	(2,622)	14,247	12,231	1,255	(2,622)	10,864	3,383	4,332
Office equipment and furniture	304		(114)	190	304		(114)	190		
Operational equipment	2,205	374		2,579	679	209		888	1,691	1,526
Motor vehicles	323	42	(21)	344	161	50	(21)	190	154	162
Computer equipment and software	5,689	647	(224)	6,112	4,974	590	(224)	5,340	772	715
Leasehold improvements	6,054	19	(2,211)	3,862	5,020	352	(2,209)	3,163	699	1,034
Assets under construction	590	519		1,109					1,109	590
	31,728	**1,907**	**(5,192)**	**28,443**	**23,369**	**2,456**	**(5,190)**	**20,635**	**7,808**	**8,359**

Assets under construction consist of leasehold improvements and in house software development.

5. Accounts payable and accrued liabilities

	2016	2015
	(in thousands of dollars)	
Other government departments and agencies	1,065	519
Outside parties	503	1,248
Security payment	150	
	1,718	**1,767**

Canadian Grain Commission Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016—*continued*

6. Salaries payable

With the legislative changes to the *Canada Grain Act*, a segment of the CGC work force became eligible for the provision of termination benefits. As a result, the CGC has recorded an obligation for termination benefits as part of salaries payable to reflect the estimated workforce adjustment costs. As the changes were implemented, employees received their termination benefits and there is a portion of these benefits payable in future years.

	2016	2015
	(in thousands of dollars)	
Employee termination liability, beginning of year	1,162	1,666
Expense for the year	(608)	715
Benefits paid during the year	(453)	(1,219)
Employee termination liability, end of year	**101**	**1,162**
Other salary costs including benefits	3,587	2,659
Salaries payable	**3,688**	**3,821**

7. Employee severance benefits liability

The CGC provides severance benefits to its employees based on eligibility, years of service and final salary. These benefits are currently calculated based on the actual severance owed to each employee.

With Budget 2011, the Government of Canada announced its intention to eliminate the ongoing accumulation of severance benefits. All collective agreements for the CGC have been negotiated and severance benefits have ceased to accumulate. Employees were given the option to liquidate immediately or collect upon departure from the public service.

	2016	2015
	(in thousands of dollars)	
Employee severance benefits liability, beginning of year	3,127	5,717
Expense for the year		(67)
Benefits paid during the year	(468)	(2,523)
Employee severance benefits liability, end of year	**2,659**	**3,127**
Current portion of employee severance benefits liability	(220)	(346)
Long-term portion of employee severance benefits liability	**2,439**	**2,781**

8. Parliamentary, special and employee termination benefits appropriation

The CGC is financed by the Government of Canada through a combination of an ongoing Parliamentary appropriation, authority to re-spend fees collected, accumulated surpluses from prior years and a revolving line of credit of $2,000,000.

The government funding basis is used to recognize transactions affecting Parliamentary appropriations. The statement of operations and net assets is based on accrual accounting. Consequently, items presented in the statement of operations and net assets are not necessarily the same as those provided through appropriations from Parliament. Items recognized in the statement of operations and net assets in one year may be funded through Parliamentary authorities in prior, current, or future years. Accordingly, the CGC has different appropriation authorities for the year on a government funding basis than on an accrual accounting basis. Details on appropriation authorities provided and used are shown in the following tables.

Canadian Grain Commission Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016—*continued*

Appropriation authorities provided and used:

	2016	2015
	(in thousands of dollars)	
Total appropriation funds provided	5,719	9,262
Frozen allotment	(107)	
Employee termination benefits		
Frozen allotment (lapsed)	–	(10)
Under-spent (lapsed)		(1,761)
Current year appropriation funds provided and used	**5,612**	**7,491**

Total current year appropriation funds provided and used consists of:

	2016	2015
	(in thousands of dollars)	
Special appropriation	137	815
Employee termination benefits appropriation		1,201
Parliamentary appropriation	5,475	5,475
Current year appropriation funds provided and used	**5,612**	**7,491**

9. Net assets

Contributed capital represents the value of capital assets financed from capital contributions at the inception of the Fund.

The accumulated surplus is the accumulation of each fiscal year's surplus net of deficits since the inception of the Fund.

The accumulated net charge against the Fund's authority represents the cumulative receipts and disbursements over the life of the Fund.

	2016	2015
	(in thousands of dollars)	
Contributed capital	4,941	4,941
Accumulated surplus		
Opening balance	65,103	36,314
Net results	29,303	29,882
Transfer of the transition payments for implementing salary payments in arrears	(8)	(1,093)
Closing balance	**94,398**	**65,103**
Accumulated net charge against the Fund's authority		
Opening balance	(63,284)	(35,610)
Change in net resources provided	(27,802)	(27,674)
Closing balance	**(91,086)**	**(63,284)**
Total net assets	**8,253**	**6,760**

Canadian Grain Commission Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016—*continued*

10. Contractual obligations

CGC leases its premises under occupancy instruments. An occupancy instrument is a formal agreement between the CGC and Public Services and Procurement Canada, recording the terms and conditions that govern the provision and occupancy of the accommodation. CGC has a total of 15 separate occupancy agreements with various term lengths. Expected future payouts are as follows:

	(in thousands of dollars)
2017	4,748
2018	3,943
2019	3,749
2020	3,790
2021 and thereafter	7,460

11. Contingent liabilities

In the normal course of its operations, CGC may become involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense is recorded in the financial statements. As at March 31, 2016, one claim is outstanding against CGC, as noted below.

Grievances have been filed against the CGC with respect to weekend premiums as stated in a collective agreement. The matters are still to be scheduled for adjudication and the outcome of these claim is not determinable at this time. No accrual for this contingency has been made in the financial statements.

12. Related party transactions

The CGC is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations. The CGC enters into transactions with these entities at arm's length in the normal course of business and on normal trade terms.

Services provided by other government departments

During the year, the CGC paid occupancy costs and certain professional services to other government departments or agencies. Employer's health insurance plan contributions and employee benefit plans were also provided by and paid to other government departments. Significant services have been recognized in the CGC statement of operations and net assets as follows:

	2016	2015
	(in thousands of dollars)	
Employer's contribution to employee benefit plans	7,390	7,475
Occupancy costs	4,925	5,094
Professional and special services		
Audit and accounting services	615	25
Consulting services	152	99
Legal services	315	367
Translation services	237	252
Other	55	116
	13,689	**13,428**

Included in accounts receivable, accounts payable, and salaries payable at year end are the following amounts with related parties:

	2016	2015
	(in thousands of dollars)	
Accounts receivable	41	292
Accounts payable	1,065	519
Employer's contribution to employee benefit plans payable	644	680

Canadian Grain Commission Revolving Fund—*concluded*

Notes to the financial statements for the year ended March 31, 2016—*concluded*

13. Transfer of the transition payments for implementing salary payments in arrears

The Government of Canada implemented salary payments in arrears in 2014–2015. As a result, a one-time payment was issued to employees and will be recovered from them in the future. The transition to salary payments in arrears forms part of the transformation initiative that replaces the pay system and also streamlines and modernizes the pay process. This change to the pay system had no impact on the expenses of the revolving fund. However, it did result in the use of authorities by the revolving fund and impacted the accumulated net charge against the Fund's authority. Prior to year-end, transition payments for implementing salary payments in arrears were transferred to a central account administered by Public Services and Procurement Canada, who is responsible for the administration of the Government pay system.

14. Financial Instruments

The revolving fund's financial instruments consist of cash in transit, accounts receivable, accounts payable and accrued liabilities, salaries payable, vacation, overtime and compensatory leave payable, and employee severance benefits. The carrying values of these financial instruments approximate their fair value because of their short terms to maturity, except for employee severance benefits which are based on management's best estimate. Unless otherwise noted, it is management's opinion that the revolving fund is not exposed to significant interest, currency or credit risk arising from these financial instruments.

Financial instruments that potentially subject the CGC to concentrations of credit risk consist primarily of trade accounts receivable. For the year ended March 31, 2016, six large integrated organizations accounted for $5,183,527 or 93 percent of the CGC's outside parties receivable balances (2015 – six organizations, $3,768,507 or 89 percent).

15. Comparative information

Certain comparative figures have been reclassified to conform to the current year's presentation.

Canadian Intellectual Property Office Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Canadian Intellectual Property Office Revolving Fund (the "Fund") as required by and in accordance with the *Treasury Board Policy on Special Revenue Spending Authorities* and the reporting requirements of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

At the request of the Fund, these financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position as at March 31, 2016 and the results of operations and cash flows for the year then ended in accordance with the significant accounting policies as described in note 2 to the financial statements.

Approved by:

Johanne Bélisle
Chief Executive Officer
Canadian Intellectual Property Office

David Enns
Chief Financial Officer
Innovation, Science & Economic Development Canada

May 25, 2016
Ottawa, Canada

Canadian Intellectual Property Office Revolving Fund—*continued*

Statement of authority provided (used) (unaudited) for the year ended March 31

(in thousands of dollars)

	2016		2015	
	Estimates	Actual	Estimates	Actual
Net results	(590)	12,362	2,659	8,705
Items not requiring use of funds	909	619	1,191	1,649
Operating source of funds	**319**	**12,981**	**3,850**	**10,354**
Items requiring use of funds				
Net tangible capital assets acquisitions	(9,362)	(3,147)	(10,784)	(1,843)
Net other assets and liabilities	412	(6,238)	(1,884)	(5,356)
Transition payments for implementing salary payments in arrears	–	(12)	–	(2,890)
Authority provided (used)	**(8,631)**	**3,584**	**(8,818)**	**265**

Comparative figures have been reclassified to conform to the current year's presentation.

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2016	2015
Debit balance in the accumulated net charge against the Fund's authority	175,998	173,041
Payables charged against the appropriation at year-end	(11,312)	(12,540)
Receivables credited to the appropriation at year-end	297	837
Other items	6,007	6,068
Net authority provided, end of year	**170,990**	**167,406**
Authority limit	5,000	5,000
Unused authority carried forward	**175,990**	**172,406**

Comparative figures have been reclassified to conform to the current year's presentation.

Canadian Intellectual Property Office Revolving Fund *continued*

Independent Auditors' Report

To the Deputy Minister, Innovation, Science and Economic Development Canada

We have audited the accompanying financial statements of the Canadian Intellectual Property Office Revolving Fund, which comprise the statement of financial position as at March 31, 2016 and the statements of operations and net liabilities, and cash flows for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Fund to meet the requirements of section 6.4 of the *Treasury Board of Canada's Special Revenue Spending Authorities*.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Canadian Intellectual Property Office Revolving Fund as at March 31, 2016 and the results of its operations and its cash flow for the year then ended in accordance with section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*.

Basis of accounting and restriction on use

Without modifying our opinion, we draw attention to note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Canadian Intellectual Property Office Revolving Fund to meet the requirements of section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the management of the Canadian Intellectual Property Office Revolving Fund, the Deputy Minister of Innovation, Science and Economic Development Canada, and the Treasury Board of Canada and should not be used by parties other than Canadian Intellectual Property Office Revolving Fund, the Deputy Minister of Innovation, Science and Economic Development Canada or the Treasury Board of Canada.

PricewaterhouseCoopers LLP
Chartered Professional Accountants,
Licensed Public Accountants

May 25, 2016
Ottawa, Canada

Canadian Intellectual Property Office Revolving Fund—*continued*

Statement of financial position as at March 31

(in thousands of dollars)

	2016	2015
Assets		
Financial assets		
Petty cash	3	2
Accounts receivable (note 3)	936	837
Unbilled revenues	10,060	8,682
	10,999	**9,521**
Non-financial assets		
Prepaid expenses	339	377
Tangible capital assets (note 4)	6,677	4,149
	18,015	**14,047**
Liabilities		
Current liabilities		
Deposit accounts	3,263	3,711
Accounts payable and accrued liabilities (note 5)	11,312	9,304
Vacation pay	3,403	3,236
Current portion of obligation for employee future benefits (note 6)	951	—
Deferred revenues	38,562	40,694
	57,491	**56,945**
Long-term liabilities		
Obligation for employee future benefits (note 6)	3,323	4,133
Deferred revenues	27,586	32,747
	30,909	**36,880**
Net liabilities (note 7)	(70,385)	(79,778)
	18,015	**14,047**

Contractual obligations (note 8)

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund *continued*

Statement of operations and net liabilities for the year ended March 31

(in thousands of dollars)

	2016	2015
Revenues	162,621	153,460
Operating expenses		
Salaries and employee benefits	99,215	95,678
Professional services	34,330	34,400
Accommodation	7,441	7,399
Materials and supplies	3,092	988
Information	2,102	2,048
Provision for employee future benefits	896	(354)
Repairs and maintenance	883	966
Amortization of tangible capital assets	619	839
Freight and postage	599	582
Training	556	804
Travel	462	506
Rentals	62	87
Communications	2	3
Loss on disposal of tangible capital assets	–	809
	150,259	**144,755**
Net results	12,362	8,705
Net liabilities, beginning of year	(79,778)	(83,968)
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year	(2,957)	(1,625)
Transfer of the transition payments for implementing salary payments in arrears (note 10)	(12)	(2,890)
Net liabilities, end of year	**(70,385)**	**(79,778)**

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund—*continued*

Statement of cash flows for the year ended March 31

(in thousands of dollars)

	2016	2015
Operating activities		
Net results	12,362	8,705
Items not requiring use of funds		
Amortization of tangible capital assets	619	839
Loss on disposal of tangible capital assets	–	810
	12,981	**10,354**
Variations in statement of financial position		
Decrease (increase) in petty cash	(1)	1
Decrease (increase) in accounts receivable	(99)	(212)
Decrease (increase) in prepaid expenses	38	(73)
Decrease (increase) in unbilled revenues	(1,378)	(705)
Increase (decrease) in deposit accounts	(448)	537
Increase (decrease) in accounts payable and accrued liabilities	2,008	1,014
Increase (decrease) in vacation pay	167	(265)
Increase (decrease) in obligation for employee future benefits	141	(1,016)
Increase (decrease) in deferred revenues	(7,293)	(3,277)
Total variations in statement of financial position	**(6,865)**	**(3,996)**
Transition payments for implementing salary payments in arrears	(12)	(2,890)
Net financial resources provided by operating activities	**6,104**	**3,468**
Capital investing activities		
Acquisitions of tangible capital assets	(3,147)	(1,843)
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year	2,957	1,625
Accumulated net charge against the Fund's authority, beginning of year	173,041	171,416
Accumulated net charge against the Fund's authority, end of year (note 7)	**175,998**	**173,041**

The accompanying notes form an integral part of these financial statements.

Canadian Intellectual Property Office Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016

1. Authority and purpose

The Canadian Intellectual Property Office (CIPO) grants or registers exclusive ownership of intellectual property in Canada. In exchange, CIPO acquires intellectual property information and state-of-the-art technology which it disseminates to Canadian firms, industries and individuals to improve economic performance, competitiveness and to stimulate further invention and innovation.

CIPO is financed through a revolving fund authority (the "Fund"), which was established on April 1, 1994. The authority to make expenditures out of the Consolidated Revenue Fund was granted on February 22, 1994 and had an authorized limit of $15 million. During the fiscal year ended March 31, 2002, the Fund's authorized limit was reduced from $15 million to $5 million. The Fund has continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits. The Fund may retain surpluses to continue to automate operations.

The Fund is not subject to income taxes.

2. Significant accounting policies

The financial statements have been prepared in accordance with accounting standards issued by the Treasury Board of Canada Secretariat and the reporting requirements for revolving funds described by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because:

- Services received without charge from other government departments are not reported as expenses;
- Vacation pay and employee termination benefits liability are based on management's estimates rather than based on actuarial valuations; and
- Contingent liabilities are disclosed rather than recorded.

The significant accounting policies are as follows:

(a) Revenue recognition

Fees received for processing patent, trademark and industrial design applications are recorded as deferred revenues until services are rendered, at which time they are recorded as revenue. Detailed inventory counts of applications are used to determine the amount of deferred revenue taking into account the fee schedule related to the application. Different rates may be charged depending on the size of the entity. Abandonments during the application process are recorded as earned revenue. When work is completed prior to the receipt of the fee, the amount is recorded as unbilled revenue. Fees are prescribed by various Orders in Council.

(b) Tangible capital assets

Tangible capital assets are recorded at cost and are amortized on a straight-line basis over their estimated useful lives, beginning in the month after acquisition, as follows:

Leasehold improvements	5 years
Informatics Software	3-10 years
Hardware	5-10 years
Machinery and Equipment	10 years
Furniture	10 years

The costs for assets under construction are capitalized as incurred with amortization commencing in the month after they are put into service.

Canadian Intellectual Property Office Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016—*continued*

(c) Employee future benefits

i. Employee severance benefits

Employees of the Fund are entitled to severance benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. These benefits are accrued as employees render the services necessary to earn them. In Budget 2012, the Government of Canada announced that it was eliminating the accumulation of severance benefits for voluntary resignation and retirement for federal government employees. As part of the implementation of this measure, collective agreements had provided three options to address the balances accumulated to date. These included:

(1) a single payment at the rate of pay of the employee's substantive position as of the coming into force of the collective agreement, or

(2) a single payment at the time of the employee's termination of employment from the core public administration, based on the rate of pay of the employee's substantive position at the date of termination of employment from the core public administration, or

(3) a combination of (1) and (2).

With the introduction of options (1) and (3), the Fund had been required to draw down on the obligation for employee future benefits as the collective agreements came into force.

ii. Pension benefits

Employees of the Fund are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by the Fund to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of the Fund and are charged to operations on a current basis. The Fund is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

(d) Use of estimates

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Revenues, unbilled revenues, deferred revenues, the estimated useful lives of tangible capital assets and salary related liabilities are the most significant items for which estimates are used. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

(e) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements which will become payable in future years cannot reasonably be determined and accordingly have not been recorded in the accompanying financial statements. Payments of sick leave benefits are included in current operations as incurred.

3. Accounts receivable

	2016	2015
	(in thousands of dollars)	
Government of Canada	297	59
Outside parties	639	778
	936	**837**

Canadian Intellectual Property Office Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016—*continued*

4. Tangible capital assets

Cost	Balance at April 1, 2015	Acquisitions	Transfers	Disposals	Balance at March 31, 2016
	(in thousands of dollars)				
Leasehold improvements	22,434				22,434
Informatics software	31,953			(309)	31,644
Hardware	481			(187)	294
Furniture	494				494
Asset under construction	2,899	3,147			6,046
	58,261	**3,147**	**–**	**(496)**	**60,912**

Accumulated amortization	Balance at April 1, 2015	Amortization	Adjustments	Balance at March 31, 2016
	(in thousands of dollars)			
Leasehold improvements	22,287	67		22,354
Informatics software	31,163	491	(309)	31,345
Hardware	395	12	(187)	220
Furniture	267	49		316
Asset under construction				
	54,112	**619**	**(496)**	**54,235**

Net book value	2016	2015
	(in thousands of dollars)	
Leasehold improvements	80	147
Informatics software	299	790
Hardware	74	86
Furniture	178	227
Asset under construction	6,046	2,899
	6,677	**4,149**

5. Accounts payable and accrued liabilities

	2016	2015
	(in thousands of dollars)	
Government of Canada	1,324	1,992
Outside parties	9,988	7,312
	11,312	**9,304**

Canadian Intellectual Property Office Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016—*continued*

6. Obligation for employee future benefits

	2016	2015
	(in thousands of dollars)	
Obligation for employee future benefits, beginning of year	4,133	5,149
Benefits paid during the year		
For retirements and departures from the Public Service	(741)	(401)
For Employees who opted to cash out their accumulated balances as per collective agreements	(14)	(261)
Expense for the year	896	(354)
Obligation for employee future benefits, end of year	**4,274**	**4,133**
Current portion of obligation for employee future benefits	(951)	
Long-term portion - obligation for employee future benefits	**3,323**	**4,133**

7. Net liabilities

Accumulated net charge against the Fund's authority

The accumulated net charge against the Fund's authority represents the cumulative receipts and disbursements over the life of the funds.

Accumulated surplus

The accumulated surplus is an accumulation of the annual net results of operations including the absorption of the opening deficit of $9,448,000 upon establishment of the revolving fund.

	2016	2015
	(in thousands of dollars)	
Accumulated surplus, beginning of year	93,263	87,448
Net results	12,362	8,705
Transfer of the transition payments for implementing salary payments in arrears	(12)	(2,890)
Accumulated surplus, end of year	**105,613**	**93,263**
Accumulated net charge against the Fund's authority, beginning of year	(173,041)	(171,416)
Net financial resources provided and change in the accumulated net charge against the Fund's authority during the year	(2,957)	(1,625)
Accumulated net charge against the Fund's authority, end of year	**(175,998)**	**(173,041)**
Net liabilities, end of year	**(70,385)**	**(79,778)**

8. Contractual obligations

CIPO leases its premises under occupancy instruments. An occupancy instrument is a formal agreement between the CIPO and Public Works and Government Services Canada recording the terms and conditions that govern the provision and occupancy of the accommodation. Expected future payouts are as follows:

	(in thousands of dollars)
2017	7,408
2018	7,428
2019	5,667
2020	79
	20,582

Canadian Intellectual Property Office Revolving Fund—*concluded*

Notes to the financial statements for the year ended March 31, 2016—*concluded*

9. Related party transactions

Through common ownership, the Fund is related to all Government of Canada created departments, agencies and Crown corporations. Payments for accommodation, legal services, compensation and benefits services, mail services, security services and mainframe and computing services are made to related parties in the normal course of business.

10. Transfer of the transition payments for implementing salary payments in arrears

The Government of Canada implemented salary payments in arrears in 2014–2015. As a result, a one-time payment was issued to employees and will be recovered from them in the future. The transition to salary payments in arrears forms part of the transformation initiative that replaces the pay system and also streamlines and modernizes the pay processes. This change to the pay system had no impact on the expenses of the Revolving Fund. However, it did result in the use of authorities by the Revolving Fund and impacted the Accumulated net charge against the Fund's Authority. In 2014–2015, transition payments for implementing salary payments in arrears were transferred to a central account administered by Public Works and Government Services Canada, who is responsible for the administration of the Government pay system.

11. Comparative information

Comparative figures have been reclassified to conform to the current year's presentation.

12. Change in accounting estimates

As a result of a change to the methodology used to calculate deferred revenues, an adjustment was made in 2015–2016 to reduce the long-term deferred revenues balance by $2,500,000 as at March 31, 2016.

Canadian Pari-Mutuel Agency Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund as required by and in accordance with the *Treasury Board Policy on Special Revenue Spending Authorities*. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the department's *Departmental Performance Report* is consistent with that in these financial statements.

The Fund's Corporate Services division develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to an external auditing firm, which has audited them and has provided an independent opinion that has been appended to these financial statements.

Approved by:

Steve Suttie
Executive Director,
Canadian Pari-Mutuel Agency

Angela Murphy
A/Director General,
Finance and Resource Management Services
(Deputy Chief Financial Officer)

Pierre Corriveau
Assistant Deputy Minister,
Corporate Management
(Chief Financial Officer)

May 27, 2016
Ottawa, Ontario

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Statement of authority provided (used) (unaudited) for the year ended March 31

(in thousands of dollars)

	2016		2015	
	Estimates	Actual	Estimates	Actual
Net results	1,012	1,680	1,317	2,126
Items not requiring use of funds	334	490	395	476
Operating source (use) of funds	**1,346**	**2,170**	**1,712**	**2,602**
Items requiring use of funds				
Net tangible capital assets acquisitions	(1,281)	(1,274)	(375)	(303)
Net other assets and liabilities		67		18
Transition payments for implementing salary payments in arrears				(84)
Authority provided (used)	**65**	**963**	**1,337**	**2,233**

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2016	2015
Debit (credit) balance in the accumulated net charge against the Fund's authority	9,318	8,057
Payables charged against the appropriation at year-end	(1,242)	(856)
Receivables credited to the appropriation at year-end	191	104
Net authority provided (used), end of year	**8,267**	**7,305**
Transfer from Treasury Board – paylist requirements (Vote 30)	302	352
Authority limit	2,000	2,000
Unused authority carried forward	**10,569**	**9,657**

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Independent auditor's report

To the Assistant Deputy Minister, Corporate Management, Chief Financial Officer Agriculture and Agri-Food Canada

We have audited the accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund, which comprise the statement of financial position as at March 31, 2016, and the statements of operations and net assets, and cash flows for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Fund to meet the requirements of section 6.4 of the *Treasury Board of Canada's Special Revenue Spending Authorities*.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Canadian Pari-Mutuel Agency Revolving Fund as at March 31, 2016 and the results of its operations and its cash flows for the year then ended in accordance with section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*.

Basis of accounting and restriction on use

Without modifying our opinion, we draw attention to note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Canadian Pari-Mutuel Agency Revolving Fund to meet the requirements of section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the management of the Canadian Pari-Mutuel Agency Revolving Fund and the Treasury Board of Canada and should not be used by parties other than the Canadian Pari-Mutuel Agency Revolving Fund or the Treasury Board of Canada.

PricewaterhouseCoopers LLP
Chartered Professional Accountants,
Licensed Public Accountants

May 27, 2016
Ottawa, Ontario

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Statement of financial position as at March 31

(in thousands of dollars)

	2016	2015
Assets		
Financial assets		
Cash in transit	60	65
Accounts receivable (note 3)	245	272
Accountable advances to employees	1	1
	306	**338**
Non-financial assets		
Prepaid expenses	12	6
Tangible capital assets (note 4)	2,213	1,429
	2,531	**1,773**
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities (note 5)	1,228	810
Vacation pay	215	219
Current portion of obligation for employee future benefits	14	47
	1,457	**1,076**
Long-term liabilities		
Obligation for employee future benefits	69	111
Net assets (note 6)	1,005	586
	2,531	**1,773**

Contractual obligations (note 7)
Contingent liabilities (note 8)
Economic dependence (note 9)

The accompanying notes form integral part of these financial statements.

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Statement of operations and net assets for the year ended March 31

(in thousands of dollars)

	2016	2015
Revenues		
Pari-mutuel levy	10,181	10,074
Other	30	25
	10,211	**10,099**
Operating expenses		
Salaries and employee benefits	3,141	3,293
Provision for employee future benefits	(19)	71
Professional and special services		
Drug control	3,053	2,506
Drug research	245	291
Other	996	673
Transportation and telecommunications	275	265
Rentals	213	308
Amortization of tangible capital assets	334	395
Utilities, materials and supplies	101	109
Write-off of tangible capital assets	156	10
Other	36	52
	8,531	**7,973**
Net results	1,680	2,126
Net assets, beginning of year	586	1,244
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year	(1,261)	(2,700)
Transfer of the transition payments for implementing salary payments in arrears		(84)
Net assets, end of year	**1,005**	**586**

The accompanying notes form integral part of these financial statements.

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Statement of cash flows for the year ended March 31

(in thousands of dollars)

	2016	2015
Operating activities		
Net results	1,680	2,126
Items not requiring use of funds		
Amortization of tangible capital assets	334	395
Write-off of tangible capital assets	156	10
	2,170	**2,531**
Variations in Statement of financial position		
Decrease (increase) in cash in transit	5	32
Decrease (increase) in accounts receivable	27	23
Decrease (increase) in prepaid expenses	(6)	6
Increase (decrease) in accounts payable and accrued liabilities	418	422
Increase (decrease) in vacation pay	(4)	20
Increase (decrease) in obligation for employee future benefits	(75)	53
Transition payments for implementing salary payments in arrears	—	(84)
Net financial resources provided by operating activities	**2,535**	**3,003**
Capital investing activities		
Acquisition of tangible capital assets	(1,274)	(303)
Net financial resources provided (used) by investing activities	**(1,274)**	**(303)**
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year	1,261	2,700
Accumulated net charge against the Fund's authority, beginning of year	8,057	5,357
Accumulated net charge against the Fund's authority, end of year	**9,318**	**8,057**

The accompanying notes form integral part of these financial statements.

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016

1. Authority and purpose

The Canadian Pari-Mutuel Agency Revolving Fund (CPMA or "the Fund") was established under *Appropriation Act No. 1, 1970*, which authorized the operation of the Fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Treasury Board of Canada ("Treasury Board") for the purpose of providing race track supervision in Canada. The *Appropriation Act No. 1, 1970* was repealed and replaced by section 2 of the *Revolving Funds Act* in 1985.

CPMA has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, tangible capital asset acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $2,000,000 at any time.

CPMA's mandate is to regulate and supervise pari-mutuel betting at racetracks across Canada, thereby ensuring that pari-mutuel betting is conducted in a way that is fair to the betting public.

CPMA is not subject to income tax under the provisions of the *Income Tax Act*.

On March 21, 2012, CPMA received an allotment transfer from the Treasury Board Vote 30 (Paylist Requirements) in the amount of $503,000. This increase in available authority is for the provision to eliminate the accumulation of severance for voluntary termination for CPMA employees who have opted for the immediate cash-out of accumulated severance pay. CPMA is to repay Treasury Board over ten years, starting in the fiscal year ended March 31, 2013.

2. Significant accounting policies

These financial statements have been prepared in accordance with the significant accounting policies issued by the Treasury Board of Canada Secretariat and the reporting requirements of the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because the employees' vacation pay is based on management's estimates of the liabilities rather than based on actuarial valuations and the services received without charge from other government departments and agencies are not reported as expenses.

The significant accounting policies are as follows:

(a) Revenue recognition

Pari-mutuel levy revenues are generated through a levy of 0.8 per cent applied to every dollar bet at Canadian racetracks and are recognized as bets are made. Other revenues are recognized in the period in which they are earned.

(b) Cash in transit

Cash in transit includes cash and cheques received prior to March 31, but not deposited until the subsequent year.

(c) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized; a provision is made for receivables when a recovery is considered uncertain.

(d) Tangible capital assets

Tangible capital assets are recorded at cost and are amortized on a straight-line basis over their estimated useful lives, as follows:

Furniture and equipment	10 to 15 years
Electronic data processing equipment	3 to 5 years
Automotive	8 to 10 years
Buildings	20 to 25 years
Assets under construction	Once in service, in accordance with asset class
Leasehold improvements	Lesser of the remaining of the occupancy instrument or useful life of the improvement

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016—*continued*

(e) Employee future benefits

i. Pension benefits: Eligible employees of CPMA participate in the Public Service Pension Plan, a multiemployer pension plan administered by the Government. CPMA's contributions to the Plan are charged to expenses in the year incurred and represent CPMA's total obligation to the Plan. CPMA's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

ii. Severance benefits: Eligible employees of CPMA are entitled to severance benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees. The liability relating to the benefits earned by CPMA employees is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government of Canada as a whole.

(f) Vacation pay

Vacation pay is expensed as the benefits accrue to employees under their respective terms of employment.

(g) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. Unused sick leave upon employee termination is not payable to the employee. No amount has been accrued in these financial statements and payments of sick leave benefits are included in current operations as incurred.

(h) Use of estimates

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the periods covered by the financial statements. The principal financial statement components, subject to measurement uncertainty, includes the obligation for employee future benefits, accrued liabilities, the allowance for doubtful accounts and the estimated useful lives of tangible capital assets. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the year in which they become known.

3. Accounts receivable

	2016	2015
	(in thousands of dollars)	
Government of Canada	114	36
Outside parties	131	236
	245	**272**

Canadian Pari-Mutuel Agency Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016—*continued*

4. Tangible capital assets

Cost	Opening balance	Acquisitions	Disposals, retirements and write-offs	Closing balance
	(in thousands of dollars)			
Furniture and equipment	1,557	641	(399)	1,799
Electronic data processing equipment	1,544	735	–	2,279
Automotive	86	74	–	160
Buildings	575	49	–	624
Land	98	–	–	98
Leasehold improvements	816	–	–	816
Assets under construction	225	(225)	–	
	4,901	**1,274**	**(399)**	**5,776**

Accumulated amortization	Opening balance	Amortization	Adjustments	Closing balance
	(in thousands of dollars)			
Furniture and equipment	1,010	109	(243)	876
Electronic data processing equipment	1,012	220	–	1,232
Automotive	59	5	–	64
Buildings	575	–	–	575
Leasehold improvements	816	–	–	816
	3,472	**334**	**(243)**	**3,563**

Net book value	2016	2015
	(in thousands of dollars)	
Furniture and equipment	923	547
Electronic data processing equipment	1,047	532
Automotive	96	27
Buildings	49	–
Assets under construction	–	225
Land	98	98
Leasehold improvements	–	–
	2,213	**1,429**

5. Accounts payable and accrued liabilities

	2016	2015
	(in thousands of dollars)	
Government of Canada	37	60
Outside parties	1,191	750
Total accounts payable	**1,228**	**810**

Canadian Pari-Mutuel Agency Revolving Fund—*concluded*

Notes to the financial statements for the year ended March 31, 2016—*concluded*

6. Net assets

The accumulated surplus is an accumulation of each fiscal year's surplus net of deficits including the absorption of the opening net assets upon establishment of the Fund.

The accumulated net charge against the Fund's authority represents the cumulative receipts and disbursements over the life of the funds.

	2016	2015
	(in thousands of dollars)	
Accumulated surplus, beginning of year	8,643	6,601
Net results	1,680	2,126
Transfer of the transition payments from implementing salary payments in arrears	–	(84)
Accumulated surplus, end of year	**10,323**	**8,643**
Accumulated net charge against the Fund's authority, beginning of year	(8,057)	(5,357)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority during the year	(1,261)	(2,700)
Accumulated net charge against the Fund's authority, end of year	**(9,318)**	**(8,057)**
Net assets, end of year	**1,005**	**586**

7. Contractual obligations

CPMA leases its premises under occupancy instruments. An occupancy instrument is a formal agreement between CPMA and Public Works and Government Services Canada recording the terms and conditions that govern the provision and occupancy of the accommodation. CPMA is also engaged in contractual obligations for rental of equipment. Expected future payments are as follows.

	(in thousands of dollars)
2017	205
2018	31
2019	29
2020	30
2021 and thereafter	35

8. Contingent liabilities

In the normal course of its operations, the CPMA becomes involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense is recorded in the financial statements.

9. Economic dependence

CPMA is funded solely by a federal levy on pari-mutuel betting in Canada on horse racing, a significant portion of which is generated by the largest racetrack in Canada—The Woodbine Racetrack ("Woodbine") in Toronto, Ontario.

Woodbine generated $6,561,355 (2015–$6,304,486) or 64 per cent (2015–63 per cent) of CPMA's total pari-mutuel levy for the year ended March 31, 2016. As at March 31, 2016, $50,367 (2015–$18,627) or 38 per cent (2015–8 per cent) of CPMA's accounts receivable–Outside parties were owed from this organization.

CORCAN Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the CORCAN Revolving Fund as required by and in accordance with the policy of the *Treasury Board Secretariat on Special Revenue Spending Authorities* and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. To assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the audit committee of the Department. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the *Departmental Performance Report* is consistent with these financial statements.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the Fund's external auditor, Ernst & Young, who audited them and has provided an independent opinion which has been appended to these financial statements.

Approved by:

Lynn R. Garrow B.Soc(Crim), MBA
Chief Executive Officer
CORCAN

Chadi Haddad MBA,CPA, CMA
A/Director, CORCAN Financial Services
CORCAN

May 27, 2016
Ottawa, Canada

CORCAN Revolving Fund—*continued*

Statement of authority (used) provided (unaudited) for the year ended March 31

(in thousands of dollars)

	2016		2015	
	Estimates	Actual	Estimates	Actual
Net results	–	(468)	–	(3,324)
Items not requiring use of funds	2,007	1,670	1,800	2,314
Operating source of funds	**2,007**	**1,202**	**1,800**	**(1,010)**
Items requiring use of funds				
Net tangible capital assets acquisitions	(200)	(22)	(2,500)	1,281
Transition payments for implementing salary payments in arrears		(5)		(1,023)
Net other assets and liabilities	(700)	(1,264)	(400)	(266)
Authority provided (used)	**1,107**	**(89)**	**(1,100)**	**(1,018)**

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2016	2015
Debit balance in the accumulated net charge against the Fund's authority account	10,598	8,879
Payables charged against the appropriation at year-end	(15,044)	(10,717)
Receivables credited to the appropriation at year-end	3,602	1,083
Net authority provided (used), end of year	**(844)**	**(755)**
Authority limit	5,000	5,000
Unused authority carried forward	**4,156**	**4,245**

CORCAN Revolving Fund—*continued*

Independent auditors' report

To the Commissioner of Correctional Service Canada
CORCAN Revolving Fund

We have audited the accompanying financial statements of CORCAN Revolving Fund, which comprise the statement of financial position as at March 31, 2016 and the statements of operations and net assets, and the statement of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the CORCAN Revolving Fund to comply with section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*.

Management's responsibility for the financial statements

Management is responsible for the preparation of these financial statements in accordance with section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities* and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements of CORCAN Revolving Fund as at and for the year ended March 31, 2016 are prepared, in all material respects, in accordance with section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*.

Basis of accounting and restriction on use

Without modifying our opinion, we draw attention to note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the CORCAN Revolving Fund to comply with the financial reporting provisions of the Treasury Board of Canada referred to above. Our auditors' report is intended solely for the information and use of the CORCAN Revolving Fund and the Treasury Board of Canada and should not be used by parties other than CORCAN Revolving Fund or the Treasury Board of Canada.

Ernst & Young LLP
Chartered Professional Accountants,
Licensed Public Accountants

May 26, 2016
Ottawa, Canada

CORCAN Revolving Fund—*continued*

Statement of financial position as at March 31

(in thousands of dollars)

	2016	2015
Assets		
Current		
Accounts receivable (note 4)	5,309	3,432
Inventories (note 5)	11,848	10,219
Other		1
	17,157	**13,652**
Long term		
Capital assets (note 6)	4,473	5,981
	21,630	**19,633**
Liabilities and net assets		
Current		
Accounts payable (note 7)	12,834	8,930
Deferred revenue	221	107
Vacation pay and salary accrued	3,419	3,222
Current portion of lease obligation for tangible capital assets (note 15)	19	—
	16,493	**12,259**
Long term		
Employee termination benefits (note 8)	1,547	1,689
Lease obligation for tangible capital assets (note 15)	96	—
Net assets (note 10)	3,494	5,685
	21,630	**19,633**

Commitments (note 9)
Contingencies (note 13)

The accompanying notes form an integral part of these financial statements.

CORCAN Revolving Fund—*continued*

Statement of operations and net assets for the year ended March 31

(in thousands of dollars)

	2016	2015
Revenues (note 3 and note 11)	73,287	65,676
Cost of goods sold (note 11)	74,240	69,005
Gross Margin	**(953)**	**(3,329)**
Other revenues		
Training and correctional fees (note 3)	20,197	14,514
Miscellaneous	152	94
	20,349	**14,608**
Expenses (note 12)		
National/regional headquarters	7,442	8,552
Employment and employability programs	8,384	2,861
Selling and marketing	4,038	3,190
	19,864	**14,603**
Net results from continuing operations	(468)	(3,324)
Net results	**(468)**	**(3,324)**
Net assets, beginning of year	5,685	11,041
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority, during the year	(1,719)	(1,009)
Transfer of the transition payments for implementing salary payments in arrears (note 14)	(5)	(1,023)
Other	1	
Net assets, end of year (note 10)	**3,494**	**5,685**

The accompanying notes form an integral part of these financial statements.

CORCAN Revolving Fund—*continued*

Statement of cash flows for the year ended March 31

(in thousands of dollars)

	2016	2015
Operating activities		
Net results	(468)	(3,324)
Items not affecting cash		
Termination benefits expense (note 8)	29	679
Amortization (note 6)	1,569	1,639
Loss on disposal/write down of capital assets	72	(4)
	1,202	**(1,010)**
Changes in non-cash working capital		
Accounts receivable	(1,877)	(593)
Inventories	(1,629)	676
Other	1	1
Employee termination benefits (note 8)	(171)	(237)
Accounts payable	3,909	1,095
Deferred revenues	114	(142)
Vacation pay and salaries accrual	197	961
Transition payments for implementing salary payments in arrears (note 14)	(5)	(1,023)
Net financial resources provided (used) by operating activities	**1,741**	**(272)**
Capital investing activities		
Capital asset acquisitions	(16)	(109)
Proceeds on disposal of capital assets		1,390
Lease payments of tangible capital assets	(6)	
Net financial resources provided (used) in investing activities	**(22)**	**1,281**
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority	1,719	1,009
Accumulated net charge against the Fund's authority, beginning of year	8,879	7,870
Accumulated net charge against the Fund's authority, end of year (note 10)	**10,598**	**8,879**

The accompanying notes form an integral part of these financial statements.

CORCAN Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016

1. Authority and purpose

The CORCAN Revolving Fund ("CORCAN" or "the Fund") is a special operating agency within Correctional Service Canada ("CSC") financed by way of a revolving fund. CORCAN was established under *Appropriation Act No. 4, 1991-1992*, which authorized the operation of the Fund effective April 1, 1992 in accordance with terms and conditions prescribed by the Treasury Board of Canada ("Treasury Board"). CORCAN's purpose is to aid in the safe reintegration of offenders into Canadian society by providing employment and training opportunities to offenders incarcerated in federal penitentiaries and, for brief periods of time, after they are released into the community. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed $5,000,000 at any time. An amount of $15,218,000 representing net assets assumed by the Fund was charged to this authority when the Fund became operative on April 1, 1992. The Fund is a non-taxable entity.

2. Significant accounting policies

(a) Basis of accounting

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the Treasury Board's reporting requirements for revolving funds prescribed by the Receiver General for Canada. The basis of accounting used in these financial statements differs from the Canadian public sector accounting standards as:

- Employees' vacation pay liability is calculated based on signed collective agreements.
- Termination benefit liability is based on valuations provided by Treasury Board to management.
- No liability is recorded for sick leave.
- Funding for capital assets received from the Treasury Board at inception of the Fund is recorded as contributed capital.
- Services received without charge from other government departments are not reported as expenses.
- The Statement of financial position does not segregate non-financial assets.
- The net debt indicator and statement of change in net debt are not presented in the financial statements.

(b) Recognition of revenue and expenses

Except as noted below, the Fund recognizes revenue when persuasive evidence of a final agreement exists, delivery has occurred and services have been rendered, the selling price is fixed or determinable and collectability is reasonably assured.

Revenue is accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenue. Revenue that has been received but not yet earned is recorded as deferred revenue.

For construction contracts, the percentage-of-completion method of accounting is used. Degree of completion is determined by comparing direct costs incurred to date to the total direct costs anticipated for the entire contract. The effect of changes to the total estimated income for each contract is recognized in the period in which the determination is made and losses, if any, are recognized fully when anticipated.

Expenses are recorded in the period they are incurred. Vacation pay and compensatory leave are expensed as the benefits accrued to employees under their respective terms of employment.

(c) Net cash provided by government

CORCAN operates within the Consolidated Revenue Fund, which is administered by the Receiver General of Canada. All cash received by CORCAN is deposited to the Consolidated Revenue Fund. The net cash provided by the federal government is the difference between all cash receipts and all cash disbursements including transactions between departments of the federal government.

(d) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized; an allowance is made for receivables where recovery is considered uncertain.

CORCAN Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016—*continued*

(e) Inventories

Raw materials, finished goods and work in progress inventories are valued at the lower of cost and net realizable value. The Fund makes provisions for obsolete inventory on a site-by-site basis.

(f) Capital assets

Capital assets with an initial cost of $10,000 or greater are recorded at cost and are amortized on a straight-line basis over their estimated useful lives commencing in the month after they are put into service, as follows:

Equipment	10 years
Leasehold improvements	term of the lease
Vehicle fleet	5 years
Other	3 years

(g) Pension plan

Employees of the Fund are covered by the *Public Service Retirement Pension Plan* (the "Plan") administered by the Government of Canada. Under present legislation, contributions made by the Fund to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of the Fund and are charged to operations on a current basis. The Fund is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

(h) Employee termination benefits

Employees of CORCAN, as stipulated under their collective agreement, are entitled to termination benefits under labour contracts or conditions of employment. These benefits are accrued as employees render the necessary services. The obligation relating to the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee termination benefits for the government as a whole.

(i) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. As per current government practice, unused sick leave upon employee termination is not payable to the employee. Accordingly, no amount has been accrued in these financial statements.

(j) Financial instruments

The fair value of the financial instruments approximates costs unless otherwise specified. The Fund's financial instruments consist of accounts receivable and accounts payable. It is management's opinion that the Fund is not exposed to significant interest rate, currency or credit risks arising from these financial instruments.

(k) Measurement uncertainty

The preparation of these financial statements in accordance with the Treasury Board's accounting policies requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions used to be reasonable. The most significant items where estimates are used are the liability for employee termination benefits and the useful lives of capital assets. Actual results could significantly differ from these estimates. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the period they become known.

CORCAN Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016—*continued*

3. Related party transactions

CORCAN is related as a result of common ownership to all Government of Canada departments, agencies, and Crown corporations. CORCAN enters into transactions with these entities in the normal course of business and on normal trade terms.

During the year, CSC, the parent organization of CORCAN, has provided and will continue to provide CORCAN with the use of existing infrastructure including buildings and shops as well as maintenance of said facilities, financial systems, human resource services and corporate financial services. The cost of these services is not included as an expense in CORCAN's Statement of operations and net assets.

The Correctional and Training fees are provided by CSC to offset salary and operating costs that cannot be recovered by CORCAN through the sale of goods and services due to the correctional environment in which it operates.

The Government of Canada has structured some of its administrative activities for efficiency and cost-effectiveness purposes so that one department performs these on behalf of all without charge. The costs of these services, which include payroll, IT, desktop and other telecommunication support and services, cheque issuance services and legal services provided by Public Works and Government Services Canada, Shared Services Canada and Justice Canada, are not included as an expense in CORCAN's Statement of operations and net assets.

CORCAN entered into the following transactions with the CSC and other government departments:

	2016	2015
	(in thousands of dollars)	
Correctional Service Canada		
Trade revenues	17,325	17,896
Training, correctional and other fees	20,197	14,514
Other Government Departments		
Trade revenues	48,712	40,849
	86,234	**73,259**

4. Accounts receivable

Accounts receivable consist of the following:

	2016	2015
	(in thousands of dollars)	
Government of Canada	3,602	1,342
Outside parties	1,758	2,112
	5,360	3,454
Allowance for doubtful accounts	(51)	(22)
	5,309	**3,432**

5. Inventories

Inventories consist of the following:

	2016	2015
	(in thousands of dollars)	
Raw materials	6,225	5,177
Work in progress	829	290
Finished goods	5,151	5,233
	12,205	**10,700**
Provision for obsolete inventory	(357)	(481)
	11,848	**10,219**

CORCAN Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016—*continued*

6. Capital assets

Capital assets consist of the following:

Cost	Opening balance	Acquisitions	Disposals and write-offs	Closing balance
	(in thousands of dollars)			
Equipment	27,434	16	365	27,085
Leasehold improvements	1,343	–	–	1,343
Vehicle fleet	2,050	58	–	2,108
Equipment under capital lease	–	120		120
Other	114	–		114
	30,941	**194**	**365**	**30,770**

Accumulated amortization	Opening balance	Amortization	Disposal and write-offs	Closing balance
	(in thousands of dollars)			
Equipment	21,785	1,365	290	22,860
Leasehold improvements	1,145	135	–	1,280
Vehicle fleet	1,931	46	(58)	2,035
Equipment under capital lease	–	8		8
Other	99	15	–	114
	24,960	**1,569**	**232**	**26,297**

Net book value	2016 Net book value	2015 Net book value
	(in thousands of dollars)	
Equipment	4,225	5,649
Leasehold improvements	63	198
Vehicle fleet	73	119
Equipment under capital lease	112	–
Other	–	15
	4,473	**5,981**

7. Accounts payable

Accounts payable consist of the following:

	2016	2015
	(in thousands of dollars)	
Government of Canada	3,943	1,015
Outside parties	8,891	7,915
	12,834	**8,930**

Notes to the financial statements for the year ended March 31, 2016—*continued*

8. Employee future benefits

Pension benefits: CORCAN's employees participate in the Public Service Pension Plan ("PSPP"), which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2 per cent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Québec Pension Plans' benefits and they are indexed to inflation.

Both plan members and CORCAN contribute to the cost of the Plan. Effective January 2013, important changes were made to the *Public Service Superannuation Act* (the act governing the PSPP) through the *Jobs and Growth Act, 2012*, including:

- Contribution rates for all active and future public service pension plan members were increased effective January 2013 with the objective of reaching a more balanced cost-sharing ratio for employer/plan member contribution of 50:50 over time; and
- The age at which a new employee who began participating in the public service pension plan on or after January 1, 2013 can receive an unreduced pension benefit was raised from age 60 to 65.

CORCAN's responsibility with regards to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

Termination Benefits: Following the ratification of new collective agreements, the unionized employees in the Core Public Administration have accepted the elimination of severance benefits for voluntary separation, namely for retirement or resignation. The Treasury Board had subsequently eliminated severance benefits for voluntary separation for the executive and non-represented employees. As at March 31, 2014, there were no CORCAN employees with collective agreements where severance pay had not been eliminated.

Employees were given three payment options: a single and immediate cash-out of their severance pay, a deferral of this payment to when they terminate their employment or a combination of both options.

The employee termination benefits were adjusted using an actuarial rate provided by the Treasury Board for the government as a whole.

Information about the termination benefits, measured as at March 31, is as follows:

	2016	2015
	(in thousands of dollars)	
Accrued benefit obligation, beginning of the year	1,689	1,247
Expenses for the year	29	679
Benefits paid during the year	(171)	(237)
Accrued benefit obligation, end of the year	**1,547**	**1,689**

9. Contractual obligations

CORCAN is committed to pay under the terms of lease agreements a total amount of $1,358,944. These commitments are related to the Kingston warehouse, the lease for national corporate office space and other minor commitments. The amount paid during the year for the Kingston Warehouse was $1,152,000 (2015 – $1,136,000).

Future yearly payment amounts are estimated as follows:

	(in thousands of dollars)
2017	1,102
2018	195
2019	42
2020	19
2021 and thereafter	1
	1,359

CORCAN Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016—*continued*

10. Net assets

Net assets consist of the following:

	2016	2015
	(in thousands of dollars)	
Contributed capital	30,542	30,542
Accumulated net charges against the Fund's authority	(10,598)	(8,879)
Accumulated deficit	(16,446)	(14,955)
Transition payments for implementing salary payments in arrears	(5)	(1,023)
Other	1	
Net assets, end of year	**3,494**	**5,685**

Contributed capital represents the value of capital assets financed from contributed capital at the inception of the Fund.

Accumulated net charge against the Fund's authority represents the amount of the Fund's non-lapsing authority that has been provided (used) since inception of the Fund.

The accumulated deficit is an accumulation of each year's surpluses (losses).

11. Segmented information

Segmented information consists of the following:

Year ended March 31, 2016	Manufacturing	Construction	Textile	Services	Other	**Total**
			(in thousands of dollars)			
Revenues	45,567	12,123	9,087	6,510	–	**73,287**
Cost of goods sold	46,449	11,849	8,551	7,391	–	**74,240**
Gross margin	**(882)**	**274**	**536**	**(881)**	–	**(953)**
Identifiable assets:						
Accounts receivable	1,435	470	172	900	2,332	**5,309**
Inventories	8,627	–	2,801	420	–	**11,848**
Capital assets (net)	3,622	35	59	615	142	**4,473**
Amortization of capital assets	1,147	34	25	190	173	**1,569**

Year ended March 31, 2015	Manufacturing	Construction	Textile	Services	Other	**Total**
			(in thousands of dollars)			
Revenues	40,604	12,741	5,955	6,376	–	**65,676**
Cost of goods sold	41,578	13,809	6,579	7,039	–	**69,005**
Gross Margin	**(974)**	**(1,068)**	**(624)**	**(663)**	–	**(3,329)**
Identifiable assets:						
Accounts receivable	1,180	391	80	1,515	266	**3,432**
Inventories	8,150	–	1,565	504	–	**10,219**
Capital assets (net)	4,717	69	75	805	315	**5,981**
Amortization of capital assets	1,227	35	16	189	172	**1,639**

CORCAN Revolving Fund—*concluded*

Notes to the financial statements for the year ended March 31, 2016—*concluded*

12. Expenses

The following table presents details of national and regional headquarters, employment and employability programs, and selling and marketing expenses by category:

	2016	2015
	(in thousands of dollars)	
Salaries	9,224	7,289
Employee benefits	1,867	1,560
Professional and special services	6,658	3,801
Rentals	1,247	1,211
Transportation and communications	262	182
Utilities, materials and supplies	308	323
Other expenditures	225	164
Purchased repair and maintenance	70	65
Information	3	8
	19,864	**14,603**

13. Contingencies

In the normal course of operations, CORCAN is involved in various claims and legal proceedings. It is the opinion of management that no significant claims exist as at March 31, 2016.

14. Transition payments for implementing salary payments in arrears

The Government of Canada implemented salary payments in arrears in 2014–2015. As a result, a one-time payment was issued to employees and will be recovered from them in the future. The transition to salary payments in arrears forms part of the transformation initiative that replaces the pay system and also streamlines and modernizes the pay processes. This change to the pay system had no impact on the expenses of the revolving fund. However, it did result in the use of authorities by the revolving fund and impacted the accumulated net charge against the Fund's authority. Prior to the end of fiscal 2015, transition payments for implementing salary payments in arrears were transferred to a central account administered by Public Works and Government Services Canada, who is responsible for the administration of the Government pay system.

15. Lease obligations for tangible capital assets

On December 1, 2015, CORCAN entered into an agreement with Giben America, Inc to rent equipment under a capital lease. The asset was capitalized at $120,438 using an implicit interest rate of 8 per cent. The related obligation is liquidated over the lease term of 5 years and is segregated between current and long-term portions on the Statement of financial position. Minimum lease payments during the current year totaled $9,053 including interest of $3,156 charged to operations.

The obligation under capital lease includes the following:

	(in thousands of dollars)
2017	27
2018	27
2019	27
2020	27
2021 and thereafter	32
	140
Less: interest	25
Less: executory costs	-
	115
Current portion	19
Long-term portion	96

Defence Production Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Defence Production Revolving Fund (the "Fund") as required by and in accordance with the *Policy of Treasury Board on Special Revenue Spending Authorities* and the reporting requirements of the Receiver General for Canada.

There were no financial transactions in the Fund during the year ended March 31, 2016.

Approved by:

Julie Charron, CPA, CA
A/Chief Financial Officer,
Public Works and Government Services Canada

Lisa Campbell
Assistant Deputy Minister,
Defence Procurement
Acquisitions Branch
Public Works and Government Services Canada

May 27, 2016
Gatineau, Canada

Defence Production Revolving Fund

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2016	2015
Joint authority limit (note 1)	100,000	100,000
Net authority available for the Fund's account	100,000	100,000
Unused authority carried forward	**100,000**	**100,000**

Defence Production Loan Account

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2016	2015
Joint authority limit (note 1)	100,000	100,000
Authority limit applied to the Defence Production Revolving Fund	(100,000)	(100,000)
Unused authority carried forward	–	–

Defence Production Revolving Fund—*concluded*

Notes to the financial statements (unaudited) for the year ended March 31, 2016

1. Authority and purpose

The Defence Production Revolving Fund (the "Fund") was established by Section 15 of the *Defence Production Act*. It was established in 1951 for the purpose of:

(a) financing the stockpiling of defence supplies or strategic materials;

(b) making loans or advances to aid in defence procurement, such as working capital loans for advance payments on contracts, but not including loans or advance payments for capital purposes; and

(c) permitting initial payments for defence supplies which can be promptly billed to a Government department, agency or an associated government in advance of delivery of goods.

The *Adjustment of Accounts Act* (S.C. 1980, c.17) had the effect of creating a separate Defence Production loan account for loans or advances authorized under the *Defence Production Act*, item (b) above.

The Fund and the Defence Production loan account have a joint continuing non-lapsing authority from the Parliament to make payments out of the Consolidated Revenue Fund, the total of which is not to exceed $100 million at any time.

Geomatics Canada Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Geomatics Canada Revolving Fund as required by and in accordance with the *Policy of Treasury Board on Special Revenue Spending Authorities* and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by management of the Fund in accordance with the significant accounting policies set out in note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements in based on management's best estimates and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial statements and benefits from the advice of accounting personnel of Corporate Management and Services Sector (CMSS). Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

CMSS develops and disseminates financial management and accounting policies and issues specific directives, which maintains standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are maintained at appropriate costs and are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements. This is accomplished by a careful selection, training and development of qualified staff, organizational arrangements that provide appropriate divisions of responsibility and communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to assure maximum objectivity and freedom from bias, an external auditor has examined the financial data contained in these financial statements. Its role is to express an independent opinion as to whether the Fund's financial statements, considered in their entirety, present fairly, in conformity with stated accounting policies, the Fund's financial condition and transactions. This judgment is based on procedures described in the opinion appended to these financial statements.

Approved by:

Marc Bélisle, CPA, CA
Corporate Management and Services Sector
Deputy Chief Financial Officer

Kami Ramcharan, CPA, CMA
Assistant Deputy Minister,
Corporate Management and Services Sector
Chief Financial Officer

May 30, 2016
Ottawa, Canada

Geomatics Canada Revolving Fund—*continued*

Statement of authority provided (used) (unaudited) for the year ended March 31

(in thousands of dollars)

	2016		2015	
	Estimates	Actual	Estimates	Actual
Net results	100	262	100	(39)
Item not requiring use of funds				
Amortization of capital assets				29
Operating source (use) of funds	**100**	**262**	**100**	**(10)**
Items requiring use of funds				
Net other assets (liabilities)		209		(438)
Transfer of the transition payments for implementing salary payments in arrears				(20)
Authority provided (used)	**100**	**471**	**100**	**(468)**

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2016	2015
Debit balance in the accumulated net charge against the Fund's authority account	2,520	1,347
Payables at year-end charged against the appropriation account after March 31	(682)	(129)
Amounts credited to the appropriation account after March 31	—	149
Net authority provided, end of year	**1,838**	**1,367**
Authority limit	5,000	5,000
Unused authority carried forward	**6,838**	**6,367**

Geomatics Canada Revolving Fund—*continued*

Independent auditor's report

To the Assistant Deputy Minister and Chief Financial Officer, Natural Resources Canada

We have audited the accompanying financial statements of the Geomatics Canada Revolving Fund, which comprise the statement of financial position as at March 31, 2016, and the statements of operations and net assets (liabilities), and cash flows for the year then ended, and the related notes, which comprise a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Fund to meet the requirements of section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Geomatics Canada Revolving Fund as at March 31, 2016 and the results of its operations and cash flows for the year then ended in accordance with section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*.

Basis of accounting and restriction on use

Without modifying our opinion, we draw attention to note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Geomatics Canada Revolving Fund to meet the requirements of section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the management of Natural Resources Canada and the Treasury Board of Canada and should not be used by parties other than Natural Resources Canada or the Treasury Board of Canada.

PricewaterhouseCoopers LLP
Chartered Professional Accountants,
Licensed Public Accountants

May 30, 2016
Ottawa, Canada

Geomatics Canada Revolving Fund—*continued*

Statement of financial position as at March 31

(in thousands of dollars)

	2016	2015
Assets		
Financial assets		
Accounts receivable		
Government of Canada		755
Outside parties (note 3)	2	53
Inventory (note 4)	24	15
	26	**823**
Non-financial assets		
Prepaid expenses	15	
Tangible capital assets (note 5)		
At cost	2,868	2,868
Accumulated amortization	(2,868)	(2,868)
	41	**823**
Liabilities and net assets (liabilities)		
Current		
Accounts payable and accrued liabilities		
Government of Canada	324	418
Outside parties	367	128
Vacation pay	32	13
	723	**559**
Long-term		
Obligation for employee future benefits	35	70
	758	**629**
Net assets (liabilities) (note 6)	(717)	194
	41	**823**

Contingencies (note 7)

The accompanying notes form an integral part of these financial statements.

Geomatics Canada Revolving Fund—*continued*

Statement of operations and net assets (liabilities) for the year ended March 31

(in thousands of dollars)

	2016	2015
Revenues		
Services	2,494	1,977
Products	880	566
	3,374	**2,543**
Expenses		
Professional and special services	1,440	1,459
Salaries and employee benefits	1,049	636
Utilities, materials and supplies	393	31
Corporate and sector services	125	403
Repairs and maintenance	52	
Rentals	26	15
Transportation and communication	25	1
Other expenses	1	3
Provision for employee future benefits	1	2
Amortization of tangible capital assets		29
Provision for inventory obsolescence		3
	3,112	**2,582**
Net results	262	(39)
Net assets (liabilities), beginning of year	194	157
Transfer of the transition payments for implementing salary payments in arrears (note 9)		(20)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority during the year	(1,173)	96
Net assets (liabilities), end of year	**(717)**	**194**

The accompanying notes form an integral part of these financial statements

Statement of cash flows for the year ended March 31

(in thousands of dollars)

	2016	2015
Operating activities		
Net results from continuing operations	262	(39)
Items not affecting use of cash		
Amortization of tangible capital assets		29
	262	(10)
Transition payments for implementing salary payments in arrears		(20)
Variations in the statement of financial position		
Decrease in accounts receivable	806	23
Decrease (increase) in inventory	(9)	3
Decrease (increase) in prepaid expenses	(15)	20
Increase (decrease) in accounts payable and accrued liabilities	145	(114)
Increase in vacation pay	19	
Increase (decrease) in obligation for future employee benefits	(35)	2
Net financial resources used by operating activities	**1,173**	**(96)**
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	1,173	(96)
Accumulated net charge against the Fund's authority account, beginning of year	1,347	1,443
Accumulated net charge against the Fund's authority account, end of year	**2,520**	**1,347**

The accompanying notes form an integral part of these financial statements

Geomatics Canada Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016

1. Authority and purpose

The Geomatics Canada Revolving Fund (the Fund) was originally established under *Appropriation Act No 3 1993–1994* as the "Surveys, Mapping and Remote Sensing Sector Revolving Fund" and approval was conditional on specified conditions. The purpose of the Fund was to shift the costs of offering goods and services from taxpayers to those specific users who directly benefit from them. Subsequently, on December 8, 1994, the "Surveys, Mapping and Remote Sensing Sector Revolving Fund" was renamed the "Geomatics Canada Revolving Fund". Having met its specified conditions, permanent continuing authority for the Fund was obtained from and registered with the Treasury Board of Canada on February 9, 1995.

The Fund has received a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which at any time is not to exceed $5,000,000.

The Fund's mandate is to produce geomatics products, services, and expertise that can be exploited commercially. Revenue-generating activities further build on this work to produce saleable products or services for specific clients in the federal government, Canadian industry, Canadian public, provinces, territories, and other countries.

2. Significant accounting policies

(a) Basis of accounting

The financial statements have been prepared in accordance with the significant accounting policies issued by the Treasury Board of Canada Secretariat and the reporting requirements for revolving funds described by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because services received without charge from other government departments and agencies are not reported as expenses and the obligation for employee future benefits is based on management's best estimate rather than actuarial valuations.

(b) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities as at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The most significant estimates used in the preparation of the financial statements are accrued liabilities, the estimated useful lives of tangible capital assets, the allowance for doubtful accounts, the provision for inventory obsolescence, the allocation of corporate and sector service costs to the Fund and the estimates related to the obligation for employee future benefits. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

(c) Revenues

Revenues are recognized when products are sold or services rendered.

(d) Expenses

Unless otherwise disclosed, expenses are recorded in the period they are incurred. Internal service costs of Natural Resources Canada incurred on behalf of the Fund are recorded in these financial statements as corporate and sector service costs. Occupancy costs that were disclosed separately in the prior year have been reclassified to corporate and sector service costs in the current fiscal year.

(e) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized; a provision is made for receivables when a recovery is considered uncertain.

(f) Inventory

The inventory of maps is valued at the lower of cost or net realizable value, with cost being determined using the weighted average cost of each title.

Geomatics Canada Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016—*continued*

(g) Tangible capital assets

Tangible capital assets purchased by the Fund since April 1, 1994 are recorded at cost. These assets are amortized on a straight-line basis over their estimated useful lives, commencing with the month subsequent to acquisition. The estimated useful lives of these assets are as follows:

Computer equipment	2 to 5 years
Furniture	10 years
Mechanical equipment	10 years
Office equipment	5 years
Printing equipment	8 years
Scientific equipment	10 years

(h) Employee future benefits

i. Pension benefits

The *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act* cover employees of Natural Resources Canada whose salaries and other benefits are paid by the Fund. The Government's portion of the pension cost is included in the employee benefits expenses assessed against the Fund. Actual pension payments are made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts. The Fund is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

ii. Severance benefits

Employees of the Fund are entitled to severance benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. The costs for benefits earned, as these accrue to employees, are recorded in the accounts.

(i) Vacation pay

Vacation pay is expensed as the benefits accrue to employees under their respective terms of employment.

(j) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and may only be used in the event of illness. The amount of accumulated sick leave entitlements which will become payable in future years cannot reasonably be determined and accordingly have not been recorded in the accompanying financial statements. Payments of sick leave benefits are expensed as incurred and no amount has been accrued in these financial statements.

3. Accounts receivable

Accounts receivable with outside parties are as follows:

	2016	2015
	(in thousands of dollars)	
Accounts receivable with outside parties	39	94
Less: allowance for doubtful accounts	(37)	(41)
	2	**53**

Geomatics Canada Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016—*continued*

4. Inventory

	2016	2015
	(in thousands of dollars)	
Topographic maps	312	309
Geographic maps	24	19
	336	**328**
Less: provision for inventory obsolescence	(312)	(313)
	24	**15**

5. Tangible capital assets

Cost	Balance beginning of year	Acquisitions	Balance end of year
		(in thousands of dollars)	
Computer equipment	1,186	–	1,186
Furniture	10	–	10
Mechanical equipment	398	–	398
Office equipment	5	–	5
Printing equipment	988	–	988
Scientific equipment	281	–	281
	2,868	–	**2,868**

Accumulated amortization	Balance beginning of year	Amortization	Balance end of year
		(in thousands of dollars)	
Computer equipment	1,186	–	1,186
Furniture	10	–	10
Mechanical equipment	398	–	398
Office equipment	5	–	5
Printing equipment	988	–	988
Scientific equipment	281	–	281
	2,868	–	**2,868**

Geomatics Canada Revolving Fund—*concluded*

Notes to the financial statements for the year ended March 31, 2016—*concluded*

6. Net assets (liabilities)

The accumulated net charge against the Fund's authority is the non-lapsing authority amount that has been used since the inception of the Fund.

The accumulated surplus is an accumulation of each year's surpluses and deficits including the absorption of the opening net assets upon establishment of the Fund.

Contributed capital represents the value of capital assets financed from capital contributions at the inception of the Fund.

	2016	2015
	(in thousands of dollars)	
Contributed capital	1,438	1,438
Accumulated net charge against the Fund's authority	(2,520)	(1,347)
Transfer of the transition payments for implementing salary payments in arrears	(20)	(20)
Accumulated surplus	385	123
Net assets (liabilities)	**(717)**	**194**

7. Contingencies

In the normal course of its operations, the Fund may become involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense is recorded in the financial statements. As at March 31, 2016, there were no claims outstanding against the Fund.

8. Related party transactions

Through common ownership, the Geomatics Canada Revolving Fund is related to all Government of Canada departments, agencies and Crown corporations. The Fund enters into transactions with such entities in the normal course of business which have been recorded at the exchange amount.

9. Transfer of the transition payments for implementing salary payments in arrears

The Government of Canada implemented salary payments in arrears in 2014–2015. As a result, a one-time payment was issued to employees and will be recovered from them in the future. The transition to salary payments in arrears forms part of the transformation initiative that replaces the pay system and also streamlines and modernizes the pay processes. This change to the pay system had no impact on the expenses of the revolving fund. However, it did result in the use of authorities by the revolving fund and impacted the accumulated net charge against the Fund's authority. Prior to year-end, transition payments for implementing salary payments in arrears were transferred to a central account administered by Public Works and Government Services Canada, who is responsible for the administration of the Government pay system.

10. Comparative figures

Comparative figures have been reclassified to conform to the current year's presentation.

National Film Board

Statement of management responsibility including internal control over financial reporting

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2016, and all information contained in these statements rests with the management of the National Film Board (the "Board"). These financial statements have been prepared by management using the Government's accounting policies, which are based on Canadian public sector accounting standards. They have been approved by the Board of Trustees.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment, and gives due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of the Board's financial transactions. Financial information submitted in the preparation of the *Public Accounts of Canada*, and included in the Board's *Departmental Performance Report*, is consistent with these financial statements.

Management is also responsible for maintaining an effective system of internal control over financial reporting (ICFR) designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are properly authorized and recorded in accordance with the *Financial Administration Act* and other applicable legislation, regulations, authorities and policies.

Management seeks to ensure the objectivity and integrity of data in its financial statements through careful selection, training and development of qualified staff; through organizational arrangements that provide appropriate divisions of responsibility; through communication programs aimed at ensuring that regulations, policies, standards, and managerial authorities are understood throughout the Board and through conducting an annual risk-based assessment of the effectiveness of the system of ICFR.

The system of ICFR is designed to mitigate risks to a reasonable level based on an ongoing process to identify key risks, to assess effectiveness of associated key controls, and to make any necessary adjustments.

The Board will be subject to periodic Core control audits performed by the Office of the Comptroller General and will use the results of such audits to adhere to the *Treasury Board Policy on Internal Control*.

In the interim, the Board has undertaken a risk-based assessment of the system of ICFR for the year ended March 31, 2016, in accordance with the *Treasury Board Policy on Internal Control*, and the results and action plan are summarized in the annex which can be found on the National Film Board website.

The Office of the Auditor General, the independent auditor for the Government of Canada, has expressed an opinion on the fair presentation of the financial statements of the Board which does not include an audit opinion on the annual assessment of the effectiveness of the Board's internal controls over financial reporting.

Approved by:

Claude Joli-Coeur
Government Film Commissioner

Luisa Frate, CPA, CA
Director General, Finance, Operations and Technology
Chief Financial Officer

July 8, 2016
Montréal, Canada

National Film Board—*continued*

Statement of authority provided (used) (unaudited) for the year ended March 31

(in thousands of dollars)

	2016		2015	
	Estimates	Actual	Estimates	Actual
Cost of operation	(61,797)	(60,060)	(63,894)	(60,715)
Items not requiring use of funds	–	2,438	–	3,511
Operating source (use) of funds	**(61,797)**	**(57,622)**	**(63,894)**	**(57,204)**
Items requiring use of funds				
Net capital acquisitions	–	(2,210)	–	(3,827)
Transition payments for implementing salary payments in arrears	–	–	–	(1,108)
Net other assets and liabilities	–	(89)	–	(424)
Authority provided (used)	**(61,797)**	**(59,921)**	**(63,894)**	**(62,563)**
Annual voted authority (used)	–	59,832	–	61,032
Revolving fund legislative authority used		**(89)**	–	**(1,531)**

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2016	2015
Credit balance in the accumulated net charge against the Fund's authority	(5,033)	(3,353)
Payables at year-end charged against the credit	(6,099)	(7,690)
Net legislative revolving fund authority used, end of year	**(11,132)**	**(11,043)**
Allocation from Treasury Board for the transition to salary payments in arrears	1,108	–
Revolving fund legislative authority limit	15,000	15,000
Unused legislative revolving fund authority carried forward	**4,976**	**3,957**

Independent auditor's report

To the Minister of Canadian Heritage

Report on the financial statements

I have audited the accompanying financial statements of the National Film Board, which comprise the Statement of financial position as at 31 March 2016, and the Statement of operations and departmental net financial position, Statement of change in departmental net debt and Statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the National Film Board as at 31 March 2016, and the results of its operations, changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Report on other legal and regulatory requirements

In my opinion, the transactions of the National Film Board that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *National Film Act* and the by-laws of the National Film Board.

René Béliveau, CPA auditor, CA
Principal,
for the Auditor General of Canada

July 8, 2016
Montréal, Canada

National Film Board—*continued*

Statements of financial position as at March 31

(in thousands of dollars)

	2016	2015
Liabilities		
Accounts payable and accrued liabilities (note 4)	4,662	6,980
Accrued salaries	1,915	1,859
Vacation pay and provision for salary revisions	1,046	765
Deferred revenue	445	232
Lease obligation for tangible capital assets (note 5)	166	
Employee future benefits (note 6)	2,651	2,880
Total net liabilities	**10,885**	**12,716**
Financial assets		
Due from Consolidated Revenue Fund	4,463	5,694
Accounts receivable (note 7)	1,730	2,117
Deposits	100	96
Total net financial assets	**6,293**	**7,907**
Departmental net debt	**4,592**	**4,809**
Non-financial assets		
Prepaid expenses	469	461
Inventory	131	72
Tangible capital assets (note 8)	7,431	7,939
Total non-financial assets	**8,031**	**8,472**
Departmental net financial position	**3,439**	**3,663**

Contractual obligations (note 9)
Contingent liabilities (note 10)

The accompanying notes form an integral part of these financial statements.

Approved by Board of Trustees:

Claude Joli-Coeur
Government Film Commissioner and Chairperson
National Film Board of Canada

Louis Puddister
Member of the Board of Directors

July 8, 2016

National Film Board—*continued*

Statement of operations and departmental net financial position for the year ended March 31

(in thousands of dollars)

	2016 Planned results	2016	2015
Expenses (note 11a)			
English programming			
Production of films and other forms of visual presentation			
Board's program	19,459	20,306	19,924
Sponsored production and pre-sale		22	15
	19,459	**20,328**	**19,939**
French programming			
Production of films and other forms of visual presentation			
Board's program	14,160	12,749	12,942
Sponsored production and pre-sale	178	327	326
	14,338	**13,076**	**13,268**
Distribution	6,560	5,912	5,987
Marketing, accessibility and outreach	12,922	11,128	13,383
Digital development and applications	4,549	4,783	2,959
Internal services	8,192	8,220	8,909
	32,223	**30,043**	**31,238**
Total expenses	**66,020**	**63,447**	**64,445**
Revenues (note 11b)			
Institutional and educational	1,765	1,337	1,629
Television	1,010	519	509
Stock shots	545	489	612
Home video	550	446	400
Sponsored production and pre-sale	228	349	341
Theatrical	50	45	59
Miscellaneous	75	202	180
Total revenues	**4,223**	**3,387**	**3,730**
Net cost of operations before government funding and transfers	**61,797**	**60,060**	**60,715**
Government funding and transfers			
Net cash provided by Government of Canada	60,473	61,067	60,341
Change in due from Consolidated Revenue Fund		(1,231)	1,798
Transfer of the transition payments for implementing salary payments in arrears (note 13)			(1,108)
Net cost of operations after government funding and transfers	**1,324**	**224**	**(316)**
Departmental net financial position, beginning of year	3,663	3,663	3,347
Departmental net financial position, end of year	**2,339**	**3,439**	**3,663**

The accompanying notes form an integral part of these financial statements.

National Film Board—*continued*

Statement of change in departmental net debt for the year ended March 31

(in thousands of dollars)

	2016 Planned results	2016	2015
Net cost of operations after government funding and transfers	1,324	224	(316)
Change due to tangible capital assets			
Acquisition of tangible capital assets	861	2,375	3,827
Amortization of tangible capital assets	(2,185)	(2,722)	(2,302)
Loss on disposal of tangible capital assets		(161)	
Total change due to tangible capital assets	**(1,324)**	**(508)**	**1,525**
Change due to inventories		59	(27)
Change due to prepaid expenses		8	119
Net change in department net debt	**–**	**(217)**	**1,301**
Department net debt, beginning of year	4,809	4,809	3,508
Department net debt, end of year	**4,809**	**4,592**	**4,809**

The accompanying notes form an integral part of these financial statements.

Statement of cash flows for the year ended March 31

(in thousands of dollars)

	2016	2015
Operating activities		
Net cost of operations before government funding and transfers	60,060	60,715
Non-cash items		
Amortization of tangible capital assets	(2,722)	(2,302)
Loss on disposal of tangible capital assets	(161)	
Transition payments for implementing salary payments in arrears		1,108
Variations in statement of financial position		
Variations in accrued salaries	(56)	(1,330)
Change in vacation pay and provision for salary revisions	(281)	(414)
Net change in employee future benefits	229	(225)
Change in accounts payable and accrued liabilities	2,455	(939)
Change in accounts receivable	(387)	(153)
Change in deposits	4	(181)
Change in deferred revenue	(213)	143
Change in prepaid expenses	8	119
Change in inventory	59	(27)
Cash used in operating activities	**58,995**	**56,514**
Capital investing activities		
Cash used to acquire tangible capital assets	2,034	3,827
Cash used in capital investing activities	**2,034**	**3,827**
Financing activities		
Lease payments for tangible capital assets	38	
Cash used in financing activities	**38**	**–**
Net cash provided by Government of Canada	**61,067**	**60,341**

The accompanying notes form an integral part of these financial statements.

National Film Board—*continued*

Notes to the financial statements for the year ended March 31, 2016

1. Authority and purposes

The National Film Board was established in 1939 under the *National Film Act* and is the agency responsible for administering the Act.

The National Film Board (the "Board") is a cultural agency named in Schedule I.1 of the *Financial Administration Act* reporting to the Minister of Canadian Heritage. It is administered by a Board of Trustees appointed by the Governor in Council and chaired by the Government Film Commissioner.

The Board's legislative mandate is to initiate and promote the production and distribution of films in the national interest and, in particular:

- to produce and distribute and to promote the production and distribution of films designed to interpret Canada to Canadians and to other nations;
- to represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;
- to engage in research in film activity and to make available the results thereof to persons engaged in the production of films;
- to advise the Governor in Council in connection with film activities;
- to discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

The Board is not subject to income taxes.

2. Significant accounting policies

These financial statements have been prepared using the Government's accounting policies stated below, which are based on Canadian public sector accounting standards. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian public sector accounting standards.

Unless otherwise specified, the figures presented in the financial statements are stated in thousands of Canadian dollars.

Significant accounting policies are as follows:

(a) Parliamentary authorities

Operations are funded through a permanent authority from Parliament (Revolving Fund) and Parliamentary authorities voted annually.

The Revolving Fund allows the Board to make payments out of the Consolidated Revenue Fund for working capital, interim financing of operating costs and capital assets acquisitions. This authority requires that the aggregate of admissible working capital and net book value of capital assets does not exceed $15 million.

The Board is also financed in part by the Government of Canada through Parliamentary authorities voted annually. Financial reporting of authorities provided to the Board do not parallel financial reporting according to Generally Accepted Accounting Principles since authorities are primarily based on cash flow requirements. Consequently, items recognized in the Statement of operations and departmental net financial position and in the Statement of financial position are not necessarily the same as those provided through authorities from Parliament. Note 3 provides reconciliation between the two bases of reporting. The planned results amounts presented in the "Expenses" and "Revenues" sections of the Statement of operations and departmental net financial position are the amounts reported in the Future-oriented Statement of operations included in the *2015–2016 Report on Plans and Priorities*. The planned results amounts in the "Government funding and transfers" section of the Statement of operations and departmental net financial position and in the Statement of change in departmental net debt were prepared for internal management purposes and have not been previously published.

National Film Board—*continued*

Notes to the financial statements for the year ended March 31, 2016—*continued*

Every year, the Board presents information on planned expenditures to Parliament through the tabling of Estimates publications. These estimates result in the introduction of supply bills (which once passed into legislation, become appropriation acts) in accordance with the reporting cycle for government expenditures. The Board exercises expenditure initiation processes such that unencumbered balances of budget allotments and appropriations are monitored and reported on a regular basis to help ensure sufficient authority remains for the period and appropriations are not exceeded.

Liquidity risk is the risk that the Department will encounter difficulty in meeting its obligations associated with financial liabilities. The Board's objective for managing liquidity risk is to manage operations and cash expenditures within the appropriation authorized by Parliament or allotment limits approved by the Treasury Board.

Consistent with section 32 of the *Financial Administration Act*, the Board's policy to manage liquidity risk is that no contract or other arrangement providing for a payment shall be entered into with respect to any program for which there is an appropriation by Parliament or an item included in estimates then before the House of Commons to which the payment will be charged, unless there is a sufficient unencumbered balance available out of the appropriation or item to discharge any debt that, under the contract or other arrangement, will be incurred during the fiscal year in which the contract or other arrangement is entered into.

The Board's risk of exposure and its objectives, policies and processes to manage and measure this risk did not change significantly from the prior year.

(b) Net cash provided by Government of Canada

The Board operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash received by the Board is deposited to the CRF and all cash disbursements made by the Board are paid from the CRF. The net cash provided by the Government is the difference between all cash receipts and all cash disbursements including transactions between departments of the federal Government.

(c) Due from or to the Consolidated Revenue Fund

Amounts due from or to the Consolidated Revenue Fund (CRF) are the result of timing differences between when a transaction affects the Board's authorities and when it is processed through the CRF. Amounts due from the CRF represent the net amount of cash that the Board is entitled to draw from the CRF without further authorities to discharge its liabilities. This amount is not considered to be a financial instrument.

(d) Expense recognition

All expenses are recorded on an accrual basis.

Vacation pay is expensed, as the benefits are earned by employees under their respective terms of employment.

(e) Production of films and other forms of visual presentations

All production costs are charged to operations in the year in which they are incurred and are shown in the Statement of operations and departmental net financial position as follows:

- Board's program

  All costs incurred for unsponsored productions and co-productions or other forms of visual presentation.

- Sponsored production and pre-sale

  Part of costs incurred for film productions and co-productions or other forms of visual presentation corresponding to sponsor's contribution. The excess of costs over the sponsor's contribution is charged to the Board's program.

National Film Board—*continued*

Notes to the financial statements for the year ended March 31, 2016—*continued*

(f) Revenues

Revenues from the production of films and other forms of visual presentation are accounted for at an amount equal to the sponsored production and pre-sale costs during the year in which these costs are incurred. Any profit is recognized in the year the production is completed.

Royalty revenues are recognized once all of the Board's obligations have been fulfilled and its expenses have been accounted for, regardless of when the acquirer actually uses the work.

Other revenues are accounted for in the period in which the underlying transaction or event that gave rise to the revenue takes place.

(g) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized. A provision is recorded for external parties' accounts receivable where recovery is considered uncertain.

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Board is not exposed to significant credit risk. The Board provides services to other government departments and agencies and to external parties in the normal course of business. Accounts receivable are due on demand. The Board's maximum exposure to credit risk is equal to the carrying value of its accounts receivable.

(h) Inventory

Materials and supplies are valued at cost.

Film prints and other forms of visual presentation held for sale are valued at the lower of cost or net realizable value.

(i) Tangible capital assets

All tangible capital assets having an initial cost of $5,000 or more and leasehold improvements of $10,000 or more are recorded at their acquisition cost.

Amortization of tangible capital assets is done on a straight-line basis over the estimated useful life of the assets, as follows:

Asset class	Amortization period
Technical equipment	from 4 to 10 years
Software and data processing equipment	from 5 to 10 years
Office furniture, equipment and other	from 5 to 10 years
Leasehold improvements	terms of the leases

Amounts related to projects in progress are transferred to the appropriate tangible capital assets category when the project is complete and amortized according to the Board's policy.

The Board has a collection of nearly twenty thousand audiovisual works produced since 1895. This inestimable collection is not intended for sale and does not have a measurable value. It has, however, been assigned a nominal value of $1 in the financial statements, appearing on the Statement of financial position and in note 8 as tangible capital assets to ensure that the reader is aware of its existence. The Board does not capitalize other intangibles that have cultural, aesthetic or historical value.

The Board enters into operating lease agreements to acquire the exclusive use of certain tangible capital assets over the term of the lease. These rental fees are charged to operations in the year to which they apply. The Board also enters into capital lease agreements by which substantially all the benefits and risks inherent to ownership of the assets are transferred to the Board. The Board then records an asset and an obligation corresponding to the present value of the minimum lease payments, excluding the portion thereof relating to executory costs. The assets recorded from a capital lease agreement are amortized on the same basis as other assets owned by the Board and the obligations are amortized over the lease term.

National Film Board—*continued*

Notes to the financial statements for the year ended March 31, 2016—*continued*

(j) Other financial assets and financial liabilities

Financial instruments of the Board are stated at cost or amortized cost. Financial assets consist of assets that could be used to reimburse existing liabilities or finance future operations.

The Board has the following financial assets:

- Accounts receivable related to the sale of audiovisual products to external parties or other departments and agencies (net of allowances for doubtful accounts)
- Deposits related to production abroad

Financial liabilities consist of accounts payable and accrued liabilities, and accrued salaries.

(k) Employee Future Benefits

Pension benefits

Eligible employees participate in the Public Service Pension Plan, a multiemployer pension plan administered by the Government. The Board's contributions to the Plan are charged to expenses in the year incurred and represent the Board's total obligation to the Plan. The Board's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

Severance benefits

Employees are entitled to severance benefits as provided under collective agreements or conditions of employment. In 2012, the program for all employees was eliminated and, consequently, the severance benefits ceased to accumulate. The cost of severance was recorded in the periods in which the benefits were earned by employees. The obligation under severance benefits is calculated at present value using the most probable management assumptions regarding wage, the discount rate and the timing of retirement. These assumptions are reviewed annually.

Compensated absences

Employees are entitled to sick leave and workers' compensation benefits as provided in their collective agreements or conditions of employment. Sick leave days accumulate but do not vest, enabling employees to be paid during their absence due to illness in recognition of prior services rendered. As the employees render services, the value of the compensated sick leave attributed to those services is recorded as a liability and expense. The Board records the cost of workers' compensation benefits to be paid when the event giving rise to the obligation occurs. Management uses assumptions and its best estimates, such as the discount rate, age of retirement, utilization rate of days in excess of the leave granted annually, probability of departure and salary review rate to calculate the present value of the compensated absences obligation. These assumptions are reviewed annually.

(l) Contingent liabilities

Contingent liabilities are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

(m) Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the allowance for doubtful accounts, contingent liabilities, the liability related to employee future benefits and the useful life of tangible capital assets. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

Notes to the financial statements for the year ended March 31, 2016—*continued*

3. Parliamentary authorities

The Board receives most of its funding through annual Parliamentary authorities. Items recognized in the Statement of operations and departmental net financial position and the Statement of financial position in one year may be funded through Parliamentary authorities in prior, current or future years. Accordingly, the Board has different net results of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables:

a) Reconciliation of net cost of operations to current year authorities used:

	2016	2015
	(in thousands of dollars)	
Net cost of operations before government funding and transfers	60,060	60,715
Adjustments for items affecting net cost of operations but not affecting authorities		
Add (less)		
Loss on disposal of tangible capital assets	(161)	–
Change in vacation pay and provision for salary revisions	(281)	(414)
Change in accrued liabilities not charged to authorities	498	(570)
Net change in employee future benefits	229	(225)
Amortization of tangible capital assets	(2,722)	(2,302)
	(2,437)	**(3,511)**
Adjustments for items not affecting net cost of operations but affecting authorities		
Add (less)		
Acquisition of tangible capital assets	2,171	3,827
Lease payments for tangible capital assets	38	–
Transition payments for implementing salary payments in arrears (note 13)	–	1,108
	2,209	**4,935**
Current year authorities used	**59,832**	**62,139**

b) Authorities provided and used:

	2016	2015
	(in thousands of dollars)	
Authorities provided		
Main Estimates	59,652	59912
Supplementary Estimates authorities	2,964	4506
Less		
Authorities available for future years	(2,733)	(2246)
Frozen allotment	(51)	(33)
Current year authorities used	**59,832**	**62139**

National Film Board—*continued*

Notes to the financial statements for the year ended March 31, 2016—*continued*

4. Accounts payable and accrued liabilities

Accounts payable and accrued liabilities are measured at cost and are due, mainly, within six months following the closing date.

The following table presents details of the Board's accounts payable and accrued liabilities:

	2016	2015
	(in thousands of dollars)	
Accounts payable - Other government departments and agencies	1,210	1,132
Accounts payable - External parties	3,324	4,848
Total accounts payable	**4,534**	**5,980**
Accrued liabilities	128	1,000
Total accounts payable and accrued liabilities	**4,662**	**6,980**

As at March 31, 2016, the accrued liability corresponds to the balance of the obligation for severance benefits in the amount of $1,000, linked to the Board's reorganization of its operations announced in 2015.

5. Lease obligation for tangible capital assets

The Board has entered into an agreement to rent technical equipment under a capital lease. The asset has been capitalized using an imputed interest rate of 3.85 per cent. The related obligation will be paid over a 3-year lease term. Payments totalled $41 for the year ended March 31, 2016 (2015 – NIL). Interest of $3 (2015 – NIL) was charged to operations.

	2016	2015
	(in thousands of dollars)	
2017	71	
2018	71	
2019	29	
Total future minimum lease payments	**171**	–
Less: imputed interest	(5)	
Balance of lease obligation for tangible capital assets	**166**	–

6. Employee future benefits

Pension benefits

The Board's eligible employees participate in the Public Service Pension Plan, which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2 per cent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Quebec Pension Plans benefits and are indexed to inflation.

Both the employees and the Board contribute to the cost of the Plan. Due to the amendment of the *Public Service Superannuation Act* following the implementation of provisions related to *Economic Action Plan 2012*, employee contributors have been divided into two groups: Group 1 relates to existing plan members as of December 31, 2012 and Group 2 relates to members joining the Plan as of January 1, 2013. Each group has a distinct contribution rate.

In 2016, the expense amount for Group 1 and Group 2 members of $3,220 (2015 – $3,377) represents approximately 1.3 times (2015 – 1.5 times) the employee contributions.

The Board's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

Notes to the financial statements for the year ended March 31, 2016—*continued*

Severance benefits and compensated absences

Severance benefits

The Board provides severance benefits to its employees based on eligibility, years of service and salary at termination of employment. These severance benefits are not pre-funded. Benefits will be paid from future authorities.

As part of collective agreement negotiations and conditions of employment, the accumulation of severance benefits under the employees' severance pay program ceased commencing in 2012. Employees subject to these changes had, until December 31, 2013, the option to be immediately paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits on termination from the public service. As at March 31, 2016, to calculate the obligation of the remaining portion, the Board uses a rate of compensation increase of 0.96 per cent (2015 – 0.96 per cent), an estimated discount rate of 1.61 per cent (2015 – 1.65 per cent) and a horizon of retirement estimated at 60 years old.

Compensated absences

The Board provides its employees with sick leave benefits based on their salary and the entitlements accumulated over their years of service. These entitlements are accumulated but do not vest. The Board has also recognized a workers' compensation obligation.

To calculate the obligation for sick leaves, the Board uses an average daily wage of $289 (2015 – $287), a rate of salary increase of 0.96 per cent (2015 – 0.96 per cent), an average annual utilization rate of 2.6 per cent (2015 – 2.8 per cent), a discount rate of 1.61 per cent (2015 – 1.65 per cent), a 5.16 per cent (2015 – 5.00 per cent) probability of employee departure and a retirement age assumption of 60 or 65 years old, depending on the beginning of employment.

To calculate the workers' compensation obligation, the Board uses the provisions of the applicable workers' compensation plan and a discount rate of 1.61 per cent.

Information about the severance and compensated absence benefits, measured as at March 31, 2016, is as follows:

	Severance benefits	Compensate Absences	Total
	(in thousands of dollars)		
Balance as at March 31, 2014	**1,217**	**1,438**	**2,655**
Expenses for the year	22	525	547
Benefits paid during the year	(295)	(27)	(322)
Balance as at March 31, 2015	**944**	**1,936**	**2,880**
Expenses for the year	84	(111)	(27)
Benefits paid during the year	(175)	(27)	(202)
Balance as at March 31, 2016	**853**	**1,798**	**2,651**

7. Accounts receivable

The following table presents details of the Board's accounts receivable:

	2016	2015
	(in thousands of dollars)	
Receivables - Other government departments and agencies	363	494
Receivables - External parties	1,698	1,971
	2,061	**2,465**
Allowance for doubtful accounts on receivables from external parties	(331)	(348)
Total accounts receivable	**1,730**	**2,117**

National Film Board—*continued*

Notes to the financial statements for the year ended March 31, 2016—*continued*

8. Tangible capital assets

	March 31, 2015	Additions	Disposals and write-offs	Transfers	March 31, 2016
	(in thousands of dollars)				
Technical equipment					
Cost	19,673	614	(1,654)		18,633
Accumulated amortization	(18,221)	(697)	1,726		(17,192)
	1,452	**(83)**	**72**	–	**1,441**
Software and data processing equipment					
Cost	14,525	297	(2,326)	1,457	13,953
Accumulated amortization	(10,831)	(1,533)	2,093		(10,271)
	3,694	**(1,236)**	**(233)**	**1,457**	**3,682**
Office furniture, equipment and other					
Cost	589		(52)		537
Accumulated amortization	(576)	(5)	52		(529)
	13	**(5)**	–	–	**8**
Leasehold improvements					
Cost	6,932	222	(2,593)	70	4,631
Accumulated amortization	(5,679)	(487)	2,593		(3,573)
	1,253	**(265)**	–	**70**	**1,058**
Collection[1]					
Work in progress	1,527	1,242		(1,527)	1,242
Total					
Cost	43,246	2,375	(6,625)	–	38,996
Accumulated amortization	(35,307)	(2,722)	6,464		(31,565)
Net book value	**7,939**	**(347)**	**(161)**	–	**7,431**

[1] NFB's collection has a symbolic value of $1.

The above assets include equipment under capital leases for a total cost of $204 (2015 – NIL) less accumulated amortization of $29 (2015 – NIL). Current year amortization expense relating to property under capital leases amounts to $29 (2015 – NIL).

Disposals and write-offs of $6,625 (2015 – $8,268) for the year are related to the abandonment of obsolete material.

9. Contractual obligations

The nature of the Board's activities can result in multi-year contracts and obligations whereby the Board will be obligated to make future payments for the acquisition of goods or services. Significant contractual obligations that can be reasonably estimated are summarized as follows:

	2017	2018	2019	2020	2021-2031	Total
	(in thousands of dollars)					
Premises	4,533	3,902	529	476	1,743	11,183
Other goods and services	893	130	35	18	6	1,082
Total	**5,426**	**4,032**	**564**	**494**	**1,749**	**12,265**

The agreements for leased premises in the amount of $11,183 were signed with Public Services and Procurement Canada (PSPC).

Notes to the financial statements for the year ended March 31, 2016—*continued*

10. Contingent liabilities

The Board is subject to various legal claims arising in the normal course of its operations. In management's view, the ultimate disposition of these claims is not expected to have a material impact on the financial statements.

11. Expenses by major object and types of revenues

The following table presents the expenses committed and revenues generated by main expenditures objects and type of revenues.

a) Expenses

	2016	2015
	(in thousands of dollars)	
Salaries and benefits	35,653	37,027
Professional and special services	10,122	9,897
Rentals	6,265	6,719
Transportation and communication	3,120	2,765
Amortization of tangible capital assets	2,722	2,302
Materials and supplies	1,724	1,588
Repairs and upkeep	1,081	933
Cash financing in co-productions	1,020	1,225
Royalties	675	796
Information	491	436
Contracted film production and laboratory processing	389	517
Gain on disposal of tangible capital assets	161	
Miscellaneous	24	240
	63,447	**64,445**

b) Revenues

	2016	2015
	(in thousands of dollars)	
Royalties	1,874	1,984
Stock shots	489	612
Film prints	473	613
Sponsored production and pre-sale	349	341
Miscellaneous	202	180
	3,387	**3,730**

National Film Board—*concluded*

Notes to the financial statements for the year ended March 31, 2016—*concluded*

12. Related party transactions

The Board is related, as a result of common ownership, to all government departments, agencies and Crown corporations. The Board enters into transactions with these entities in the normal course of business and on normal trade terms. During the year ending March 31, 2016, the Board leased premises from Public Services and Procurement Canada (PSPC) for the amount of $5,006 (2015 – $5,639).

The Government has centralized some of its administrative activities for efficiency, cost-effectiveness purposes and economic delivery of programs to the public. As a result, the Government uses central agencies and common service organizations so that one department performs services for all other departments and agencies without charge. The costs of these services, such as the payroll and cheque issuance services provided by PSPC and audit services provided by the Office of the Auditor General, are not included in the Board's Statement of Operations and departmental net financial position.

	2016	2015
	(in thousands of dollars)	
Accounts receivable - Other government departments and agencies	363	494
Accounts payable - Other government departments and agencies	1,210	1,132
Expenses - Other government departments and agencies	13,509	14,148
Revenues - Other government departments and agencies	377	487

13. Transfer of the transition payments for implementing salary payments in arrears

The Government of Canada implemented salary payments in arrears in 2014–2015. As a result, a one-time payment was issued to employees and will be recovered from them in the future. The transition to salary payments in arrears forms part of the transformation initiative that replaces the pay system and also streamlines and modernizes the pay processes. This change to the pay system had no impact on the expenses of the Department. However, it did result in the use of additional spending authorities by the Department. Prior to year-end, the transition payments for implementing salary payments in arrears were transferred to a central account administered by Public Services and Procurement Canada (PSPC), who is responsible for the administration of the Government pay system. The impact in 2015–2016 is not significant.

14. The Documentary Channel

Since 2002, the NFB owns a permanent share of 14 per cent (14 x $1 units) of the specialized television channel The Documentary Channel. Pursuant to the investment agreement, the NFB's obligations with respect to debts, liabilities, and other obligations are limited to the capital invested.

Revenues from portfolio investments are recognized only to the extent that they are received or eligible and they are presented under miscellaneous revenues in the income statement in the amount of $113 ($137 in 2015).

15. Comparative figures

Comparative figures have been reclassified to conform to the current year's presentation.

Optional Services Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Optional Services Revolving Fund as required by and in accordance with the *Treasury Board Policy on Special Revenue Spending Authorities*. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in note 2 of the financial statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. Information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the *Departmental Performance Report* is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditor who audited them and has provided an independent auditor's report which is appended to these financial statements.

Approved by:

Julie Charron, CPA, CA
A/Chief Financial Officer
Public Works and Government Services Canada

Lisa Campbell
Assistant Deputy Minister, Defence Procurement
Acquisitions Branch
Public Works and Government Services Canada

May 27, 2016
Gatineau, Canada

Optional Services Revolving Fund—*continued*

Statement of authority used (unaudited) for the year ended March 31

(in thousands of dollars)

	2016		2015	
	Estimates	Actual	Estimates	Actual
Net results		344		942
Items requiring use of funds				
Employee severance benefits charged to the Fund		(7)		(71)
Transition payments for implementing salary payments in arrears (note 8)		(1)		(55)
Net other assets and liabilities		(1,442)		(6,178)
Authority used	–	**(1,106)**	–	**(5,362)**

Comparative figures have been reclassified to conform to the current year's presentation.

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2016	2015
Debit balance in the accumulated net charge against the Fund's authority	16,165	13,238
Payables charged against the appropriation at year-end	(23,255)	(18,858)
Receivables credited to the appropriation at year-end	1,158	887
Other items	(1,526)	(1,619)
Net authority used, end of year	**(7,458)**	**(6,352)**
Authority limit (note 1)	35,000	35,000
Unused authority carried forward	**27,542**	**28,648**

Comparative figures have been reclassified to conform to the current year's presentation.

Optional Services Revolving Fund—*continued*

Independent auditors' report

To the Deputy Minister, Public Works and Government Services Canada

We have audited the accompanying financial statements of the Optional Services Revolving Fund (the "Fund"), which comprise the statement of financial position as at March 31, 2016, and the statements of operations and net liabilities and of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by management of the Fund based on the financial reporting provisions of section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*.

Management's responsibility for the financial statements

Management is responsible for the preparation of these financial statements in accordance with the financial reporting provisions of section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements of the Fund for the year ended March 31, 2016 are prepared, in all material respects, in accordance with section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*.

Basis of accounting and restrictions on use

Without modifying our opinion, we draw attention to note 2 to the financial statements, which describe the basis of accounting. The financial statements are prepared to assist the Fund to comply with the financial reporting provisions of section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Fund and the Treasury Board of Canada and should not be used by parties other than the Fund and the Treasury Board of Canada.

Other Matter

The financial statements of the Fund as at and for the year ended March 31, 2015 were audited by another auditor who expressed an unmodified opinion on those financial statements on May 28, 2015.

Deloitte LLP
Chartered Professional Accountants,
Licensed Public Accountants

May 27, 2016
Ottawa, Canada

Optional Services Revolving Fund—*continued*

Statement of financial position as at March 31

(in thousands of dollars)

	2016	2015
Assets		
Financial assets		
Accounts receivable (note 3)	14,267	12,578
Sales tax refundable advances	134	19
	14,401	**12,597**
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities (note 4)	23,260	18,858
Vacation pay and compensatory leave	49	56
	23,309	**18,914**
Long-term liabilities		
Employee severance benefits (note 5)	66	73
	23,375	**18,987**
Net liabilities (note 6)	(8,974)	(6,390)
	14,401	**12,597**

Contractual obligations (note 7)

The accompanying notes form an integral part of these financial statements.

Optional Services Revolving Fund—*continued*

Statement of operations and net liabilities for the year ended March 31

(in thousands of dollars)

	2016	2015
Revenues		
Vaccines and drugs	142,786	156,069
Travel and relocation related services	11,323	11,535
Communication procurement services	1,953	2,086
	156,062	**169,690**
Cost of sales	(151,793)	(164,566)
Gross profit	**4,269**	**5,124**
Operating expenses		
Professional and special services	1,835	1,986
Salaries and employee benefits	1,553	1,583
Corporate and administrative services	546	595
Occupancy costs	114	122
Other expenses	70	(33)
Employee severance benefits (note 5)	7	(71)
Total operating expenses	**4,125**	**4,182**
Net results	144	942
Net liabilities, beginning of year	(6,190)	(8,578)
Transfer of the transition payments for implementing salary payments in arrears (note 8)	(1)	(55)
Net financial resources (provided) used and change in the accumulated net charge against the Fund's authority during the year (note 6)	(2,927)	1,501
Net liabilities, end of year (note 6)	**(8,974)**	**(6,190)**

The accompanying notes form an integral part of these financial statements.

Statement of cash flows for the year ended March 31

(in thousands of dollars)

	2016	2015
Operating activities		
Net results	144	942
Variations in statement of financial position		
Decrease in cash in transit		29
Increase in accounts receivable	(1,489)	(6,151)
(Increase) decrease in sales tax refundable advances	(115)	117
Increase in accounts payable and accrued liabilities	4,402	3,699
Decrease in vacation pay and compensatory leave	(7)	(11)
Decrease in employee severance benefits	(7)	(71)
	2,784	**(2,388)**
Transition payments for implementing salary payments in arrears (note 8)	(1)	(55)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority during the year (note 6)	2,927	(1,501)
Accumulated net charge against the Fund's authority account, beginning of year	13,238	14,739
Accumulated net charge against the Fund's authority account, end of year	**16,165**	**13,238**

The accompanying notes form an integral part of these financial statements.

Optional Services Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016

1. Authority and purposes

The Optional Services Revolving Fund (the "Fund") provides specialized services to federal departments, agencies and provincial and territorial governments. The Fund procures vaccines and drugs, provides travel and relocation related services, as well as communication procurement services. The Fund was established under *Appropriation Act No. 4, 1991-1992* which was repealed in 1996 and replaced by section 5.5 of the *Revolving Funds Act*.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the purposes of working capital, capital acquisitions and the temporary financing of accumulated operating deficits, the total of which is not to exceed $35,000,000 at any time.

The Fund received authorization from Treasury Board to access its unused authority for a total amount of up to $10,000,000 to temporarily fund transitory cash elements at year end.

2. Significant accounting policies

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the requirement of the *Treasury Board of Canada Policy on Special Revenue Spending Authorities* and the reporting requirements for revolving funds prescribed by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian public sector accounting standards because:

- no liability is recorded for sick leave; and
- the net debt indicator and statement of change in net debt are not presented in the financial statements.

The significant accounting policies are as follows:

(a) Revenues

Vaccine and drug revenues are recognized using a blended rate established by fixed price contracts and based on the proportion of total goods delivered at year end. Any losses on the fixed price contracts are recognized during the period in which they are identified.

Travel and relocation related services revenue consists of rebates, commissions, and fees and is recognized when services are incurred.

Revenue earned on communication procurement services is recognized using the completed contract method.

(b) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized. An allowance is made on receivables where recovery is considered uncertain.

(c) Expenses

All expenses are recorded on an accrual basis.

Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.

(d) Employee future benefits

i. Pension benefits

Eligible employees of the Fund participate in the Public Service Pension Plan (the "Plan"), a multiemployer pension plan administered by the Government of Canada. The Fund's contributions to the Plan are charged to expenses in the year incurred and represent the total Fund obligation to the Plan. The Fund's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

Optional Services Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016—*continued*

ii. Severance benefits

Eligible employees of the Fund are entitled to severance benefits under labour contracts or conditions of employment. These benefits are earned as services necessary to earn them are rendered. The obligation relating to the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

(e) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. As per current government practice, unused sick leave upon employee termination is not payable to the employee. Accordingly, no amount has been accrued in these financial statements.

(f) Financial instruments

The fair value of the financial instruments approximates costs unless otherwise specified. The Fund's financial instruments consist of accounts receivable, and accounts payable and accrued liabilities. It is management's opinion that the Fund is not exposed to significant interest, currency or credit risks rising from these financial instruments.

(g) Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses reported in the financial statements. At the time of preparation of these financial statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the liability for vacation pay and compensatory leave and the liability for employee severance benefits. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and as adjustments become necessary, they are recorded in the financial statements in the year they become known.

3. Accounts receivable

	2016	2015
	(in thousands of dollars)	
External parties	13,109	11,691
Other government departments and agencies	1,158	887
Net accounts receivable	**14,267**	**12,578**

4. Accounts payable and accrued liabilities

	2016	2015
	(in thousands of dollars)	
External parties	23,223	18,803
Other government departments and agencies	32	55
	23,255	**18,858**
Accrued liabilities	5	
Total accounts payable and accrued liabilities	**23,260**	**18,858**

Optional Services Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016—*continued*

5. Employee severance benefits

The Fund provides severance benefits to its employees based on eligibility, years of service and salary at termination of employment. These severance benefits are not pre-funded. Benefits will be paid by future authorities.

Commencing in 2012, as part of collective agreement negotiations with certain employee groups, and changes to conditions of employment for executives and certain non-represented employees, the accumulation of severance benefits under the employee severance pay program ceased for these employees. Employees subject to these changes have been given the option to be immediately paid the full or partial value of benefits earned to date or to collect the full or remaining value of benefits on termination from the public service. These changes have been reflected in the calculation of the outstanding severance benefit obligation.

Information about the severance benefits, measured as at March 31, is as follows:

	2016	2015
	(in thousands of dollars)	
Accrued benefit obligation, beginning of year	73	144
Expense for the year	7	(71)
Benefits paid during the year	(14)	
Accrued benefit obligation, end of year	**66**	**73**

6. Net liabilities

The accumulated surplus is the accumulation of each fiscal year's surplus net of deficits since the inception of the Fund.

The accumulated net charge against the Fund's authority represents the cumulative receipts and disbursements over the life of the Fund.

	2016	2015
	(in thousands of dollars)	
Accumulated surplus, beginning of year	6,848	5,961
Net results	344	942
Transfer of the transition payments for implementing salary payments in arrears	(1)	(55)
Accumulated surplus, end of year	**7,191**	**6,848**
Accumulated net charge against the Fund's authority, beginning of year	(13,238)	(14,939)
Net financial resources (provided) used and change in the accumulated net charge against the Fund's authority during the year	(2,927)	1,701
Accumulated net charge against the Fund's authority, end of year	**(16,165)**	**(13,238)**
Net liabilities, end of year	**(8,974)**	**(6,390)**

7. Contractual obligations

The nature of the Fund's activities can result in some large multi-year contracts and obligations whereby the Fund will be obligated to make future payments when the services/goods are received. Estimated future payments are as follows:

	(in thousands of dollars)
2017	1,163
2018	625
2019	625
2020	498
2021 and thereafter	
Total contractual obligations	**2,911**

Optional Services Revolving Fund—*concluded*

Notes to the financial statements for the year ended March 31, 2016—*concluded*

8. Transfer of the transition payments for implementing salary payments in arrears

The Government of Canada implemented salary payments in arrears in 2014–2015. As a result, a one-time payment was issued to employees and will be recovered from them in the future. Payments issued this year relate to employees that were on leave without pay when the initial one-time transition payments were issued and have since returned to work. The transition to salary payments in arrears forms part of the transformation initiative that replaces the pay system and also streamlines and modernizes the pay processes. This change to the pay system had no impact on the expenses of the Revolving Fund. However, it did result in the use of authorities by the Revolving Fund and impacted the accumulated net charge against the Fund's authority. Prior to year-end, the transition payments for implementing salary payments in arrears were transferred to a central account administered by Public Works and Government Services Canada, which is responsible for the administration of the Government pay system.

9. Related party transactions

Through common ownership, the Fund is related to all Government of Canada departments, agencies, and Crown corporations. The Fund enters into transactions with these entities in the normal course of business and on normal trade terms.

10. Comparative figures

Comparative figures have been reclassified to conform to the current year's presentation.

Passport Canada Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Passport Canada Revolving Fund as required by and in accordance with the *Treasury Board Policy on Special Revenue Spending Authorities*. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in note 2 of the financial statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. To ensure maximum objectivity and freedom from bias, the financial data contained in these financial statements is examined by the audit and review committee of the Department in conjunction with their review of the departmental financial statements. The information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the department's *Departmental Performance Report* is consistent with these financial statements.

The Fund's Financial Sector develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. The systems are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to ensure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the Auditor, who audited them and has provided an independent opinion which has been appended to these financial statements.

Approved by:

Benoit St-Jean, CPA, CA
Director General
Financial Operations
Immigration, Refugees and Citizenship Canada

Tony Matson, CPA, CMA
Assistant Deputy Minister and
Chief Financial Officer
Immigration, Refugees and Citizenship Canada

May 30, 2016
Ottawa, Canada

Passport Canada Revolving Fund—*continued*

Statement of authority provided (unaudited) for the year ended March 31

(in thousands of dollars)

	2016		2015	
	Estimates	Actual	Estimates	Actual
Net results	244,903	253,337	294,110	290,113
Items not requiring use of funds	7,250	6,813	10,082	8,164
Operating source of funds	**252,153**	**260,150**	**304,192**	**298,277**
Items requiring use of funds				
Net tangible capital assets acquisitions	20,000	76	19,338	2,851
Net other assets and liabilities		(1,209)		3,829
Investment in modernization initiative — software (note 13)	30,000	8,866	30,662	2,625
Transition payments for implementing salary payments in arrears		12		1,585
Authority provided	**202,153**	**252,405**	**254,192**	**287,387**

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2016	2015
Debit balance in the accumulated net charge against the Fund's authority	753,805	426,695
Payables charged against the Fund at year-end	(46,390)	(56,871)
Receivables credited to the Fund at year-end	9,608	12,908
Cumulative amounts credited to the Fund for expenses paid on behalf of other government departments[1]		81,886
Net authority provided, end of year	**717,023**	**464,618**
Authority limit		
Unused authority carried forward	**717,023**	**464,618**

---

[1] The amount of $81,886,000 shown against Cumulative amounts credited to the Fund for expenses paid on behalf of other government departments has been transferred to the opening balance of the accumulated net charge against the Fund's authority.

Passport Canada Revolving Fund—*continued*

Independent Auditors' Report

To the Assistant Deputy Minister and Chief Financial Officer, Immigration, Refugees and Citizenship Canada

We have audited the accompanying financial statements of Passport Canada Revolving Fund, which comprise the statement of financial position as at March 31, 2016, the statements of operations and changes in net assets (liabilities) and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management in accordance with section 6, subsection 4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the reporting requirements of section 6, subsection 4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Passport Canada Revolving Fund as at March 31, 2016, and its results of operations and its cash flows for the year then ended, in accordance with the reporting requirements of section 6, subsection 4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*.

Basis of accounting and restriction on use

Without modifying our opinion, we draw attention to note 2 to the financial statements which describe the basis of accounting. The financial statements are prepared solely for the information and use of the management of the Revolving Fund, Assistant Deputy Minister and Chief Financial Officer, Citizenship and Immigration Canada and the Treasury Board of Canada Secretariat for reporting on the use of the Revolving Fund authority. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

KPMG LLP
Chartered Professional Accountants,
Licensed Public Accountants

May 30, 2016
Ottawa, Canada

Passport Canada Revolving Fund—*continued*

Statement of financial position as at March 31

(in thousands of dollars)

	2016	2015
Assets		
Financial assets		
Accounts receivable and advances (note 4)	10,486	13,773
Prepaid expenses	637	772
Inventories (note 5)	16,992	17,381
	28,115	**31,926**
Non-financial assets		
Tangible capital assets (note 6)	11,803	17,752
	39,918	**49,678**
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities (note 7)	49,436	59,148
Employee termination benefits		72
	49,436	**59,220**
Long-term liabilities		
Employee termination benefits	3,098	2,850
	52,534	**62,070**
Net assets (liabilities) (note 8)	(12,616)	(12,392)
	39,918	**49,678**

Contractual obligations (note 9)
Contingent liabilities (note 10)

The accompanying notes form an integral part of these financial statements.

Passport Canada Revolving Fund—*continued*

Statement of operations and net assets (liabilities) for the year ended March 31

(in thousands of dollars)

	2016	2015
Revenues		
Fees earned	610,207	644,903
Miscellaneous revenues	252	245
	610,459	**645,148**
Expenses		
Professional and special services (note 3 and note 11)	203,597	199,926
Salaries and employee benefits (note 3)	62,196	55,972
Freight, express and cartage	32,792	34,281
Passport materials	30,564	34,116
Repair and maintenance (note 3)	7,322	6,532
Accommodation	4,363	4,656
Passport operations at missions abroad	4,337	4,339
Amortization of tangible capital assets	4,032	5,415
Printing, stationery and supplies	2,779	4,148
Information	2,192	2,957
Loss on disposal of tangible capital assets	1,993	1,904
Travel and removal	394	333
Provision for employee termination benefits (note 3)	248	292
Postal services and postage	240	59
Rentals	58	65
Utility	2	23
Telecommunications	1	8
Other	12	9
	357,122	**355,035**
Net results	253,337	290,113
Net assets (liabilities), beginning of year	(12,392)	45,626
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year	(245,224)	(346,268)
Transfer of transition payments for implementing salary payments in arrears (note 12)	(12)	(1,585)
Net investment in modernization initiative — software (note 13)	(8,325)	
Transfer to other government departments		(278)
Net liabilities, end of year (note 8)	**(12,616)**	**(12,392)**

The accompanying notes form an integral part of these financial statements.

Passport Canada Revolving Fund—*continued*

Statement of cash flows for the year ended March 31

(in thousands of dollars)

	2016	2015
Operating activities		
Net results	253,337	290,113
Items not requiring use of funds		
Amortization of tangible capital assets	4,032	5,415
Loss on disposal of tangible capital assets	1,993	1,904
Provision for employee termination benefits	248	292
Usage charge for modernization initiative — software (note 13)	541	
Transfer of transition payments for implementing salary payments in arrears (note 12)	(12)	(1,585)
Net results excluding items not requiring use of funds	**260,139**	**296,139**
Variations in statement of financial position		
Decrease in accounts receivable and advances	3,287	35,878
Decrease in prepaid expenses	135	103
Decrease (increase) in inventories	389	(3,932)
Increase (decrease) in accounts payable and accrued liabilities	(9,712)	20,859
Increase (decrease) in obligation for employee termination benefits	(72)	72
Net financial resources provided by operating activities	**254,166**	**349,119**
Capital investing activities		
Acquisition of tangible capital assets	(76)	(2,851)
Investment in modernization initiative — software (note 13)	(8,866)	
Net financial resources used by investing activities	**(8,942)**	**(2,851)**
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year	245,224	346,268
Correction from previous year of the accumulated net charge against the Fund's authority (note 8)	81,886	
Accumulated net charge against the Fund's authority, beginning of year	426,695	80,427
Accumulated net charge against the Fund's authority, end of year (note 8)	**753,805**	**426,695**

The accompanying notes form an integral part of these financial statements.

Passport Canada Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016

1. Authority and purpose

The Passport Canada Revolving Fund (the "Fund") was established in 1969 to provide for the issue of appropriate passport and other travel document services in Canada and at posts abroad. The *Revolving Funds Act* authorized the operation of the Fund.

Effective July 2, 2013, the accountability for the passport program and the Fund shifted from the department of Global Affairs Canada (GAC) to Immigration, Refugees and Citizenship Canada (IRCC). In addition, the Fund transferred its passport delivery and processing services to Employment and Social Development Canada (ESDC) on July 2, 2013.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital and tangible capital acquisitions.

2. Summary of significant accounting policies

These financial statements have been prepared in accordance with the significant accounting policies stated below to comply with the requirements of section 6, subsection 4 of the *Treasury Board of Canada Policy on Special Revenue Spending Authorities* and the reporting requirements for revolving funds prescribed by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian Generally Accepted Accounting Principles because the revenues from passport service request fees are recognized upon receipt of payment and verification of an application for completeness as stated in the Regulations prescribing fees for passport services; and, because the funding for tangible capital assets received from Treasury Board is recorded as contributed capital and not as a reduction of the cost of capital assets.

Significant accounting policies are as follows:

(a) Revenue recognition

Revenues from passport fees are recognized upon request for a passport service, which is upon receipt of payment and verification of the passport application for completeness.

(b) Inventories

Inventories of materials and supplies are carried at the lower of cost using the average cost and the net realizable value.

(c) Tangible capital assets

Tangible capital assets are recorded at cost and amortized on a straight-line basis over their estimated useful lives, as follows:

Asset class	Amortization period
Office furniture	10 years
Vehicles	8 years
Informatics hardware	5 years
Software (purchased and developed)	3 to 10 years
Machinery and equipment	15 years
Leasehold improvements	Lesser of the remaining term of the lease or estimated useful life of the improvement

During 2015–2016 the Fund revised its estimate of the useful lives of depreciable assets. The changes have been applied prospectively. The change in the basis of depreciation has had the effect of decreasing depreciation expense by $1,029,413 in 2015–2016.

Passport Canada Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016—*continued*

(d) Employee future benefits

i. Pension benefits: Eligible employees of the Fund participate in the Public Service Pension Plan, a multiemployer pension plan administered by the Government. The Fund's contributions to the Plan are charged to expenses in the year incurred and represent the Fund's total obligation to the Plan. The Fund's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

ii. Severance benefits: Eligible employees of the Fund are entitled to severance benefits under labor contracts or conditions of employment earn these benefits as services necessary to earn them are rendered.

3. Changes in financial statements presentation

Some expenses from the previous year have been reclassified to comply with the 2015–2016 financial statements' presentation. The net result is an increase in Salaries and employee benefits with a corresponding decrease in Provision for employee termination benefits in the amount of $891,586 as well as an increase in Repair and maintenance with a corresponding decrease in Professional and special services in the amount of $102,615.

4. Accounts receivable and advances

The following table presents details of the Fund's accounts receivable and advances:

	2016	2015
	(in thousands of dollars)	
Accounts receivable and advances		
Accounts receivable—Government of Canada	10,219	13,728
Accounts receivable—Outside parties	256	45
Employee advances	11	–
	10,486	**13,773**

5. Inventories

The following table presents details of the inventory, measured at the lower of cost using the average cost and net realizable value:

	2016	2015
	(in thousands of dollars)	
Inventories		
Inventories held for consumption	3,678	1,922
Inventories for resale	13,314	15,459
	16,992	**17,381**

The inventories held for consumption are mainly composed of prepaid envelopes and informatics hardware. The inventories for resale are the passport booklets.

The cost of consumed inventory recognized as an expense in the Statement of Operations and Fund's net assets is $57,519,097 for 2015–2016 ($60,712,473 for 2014–2015).

Passport Canada Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016—*continued*

6. Tangible capital assets

The following table presents details of the tangible capital assets held by the Fund during the fiscal year:

Tangible capital assets	Balance, beginning of the year	Acquisitions	Disposals, transfers and adjustments	Balance, end of the year
	(in thousands of dollars)			
Technology enhancement plan project	2,906	–		2,906
Leasehold improvements	32,934		(28,581)	4,353
Office furniture	95		(54)	41
Informatics hardware	5,231	–	–	5,231
Software	30,247	76	(3,599)	26,724
Vehicles	21			21
Machinery and equipment	406			406
	71,840	**76**	**(32,234)**	**39,682**

Accumulated amortization	Balance, beginning of the year	Amortization	Disposals, transfers and adjustments	Balance, end of the year
	(in thousands of dollars)			
Technology enhancement plan project	2,906	–	–	2,906
Leasehold improvements	29,987	956	(26,590)	4,353
Office furniture	69	3	(52)	20
Informatics hardware	2,051	921	–	2,972
Software	18,917	2,131	(3,599)	17,449
Vehicles	5	2	–	7
Machinery and equipment	153	19	–	172
	54,088	**4,032**	**(30,241)**	**27,879**

Net book value	2016	2015
	(in thousands of dollars)	
Technology enhancement plan project		
Leasehold improvements	–	2,947
Office furniture	21	26
Informatics hardware	2,259	3,180
Software	9,275	11,330
Vehicles	14	16
Machinery and equipment	234	253
	11,803	**17,752**

7. Accounts payable and accrued liabilities

The following table presents details of the Fund's accounts payable and accrued liabilities:

	2016	2015
	(in thousands of dollars)	
Accounts payable and accrued liabilities		
Accounts payable – Government of Canada	29,298	45,021
Accounts payable – Outside parties	12,933	6,695
Accrued liabilities – Outside parties	7,205	5,422
Contractors' holdbacks – Outside parties	–	2,010
	49,436	**59,148**

Passport Canada Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016—*continued*

8. Net assets (liabilities)

The accumulated net charge against the Fund's authority represents the cumulative receipts and disbursements over the life of the Fund.

The accumulated surplus is an accumulation of each fiscal year's surplus net of deficits since the inception of the Fund.

The contributed capital is a financing arrangement approved by Treasury Board, to finance the acquisition of tangible capital assets in substitute of the Fund's authority. In the current year, there were no additional capital contributions from Treasury Board to finance the Fund's capital project.

	2016	2015
	(in thousands of dollars)	
Net assets (liabilities)		
Accumulated net charge against the Fund's authority	(753,805)	(426,695)
Accumulated surplus	660,715	333,829
Contributed capital	80,474	80,474
	(12,616)	**(12,392)**

During 2015–2016, an adjustment in the amount of $81,885,760 has been made between the Accumulated net charge against the Fund's authority and the Accumulated surplus to correct a reporting error that occurred in 2013–2014. This correction has no impact on the total net assets (liabilities).

9. Contractual obligations

Because of the nature of its activities, the Fund is engaged in contractual obligations for the purchase of goods and other services.

Below are the expected future maximum payments under contract for its supplier of blank passports, rent of office premises and other operating expenses:

	(in thousands of dollars)
2017	47,165
2018	43,921
2019	2,988
2020	314
	94,388

10. Contingent liabilities

The Fund is subject to various legal claims arising in the normal course of its operations. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability has been accrued and an expense recorded on the Fund's financial statements. Based on the Fund's legal assessment of potential liability as at March 31, 2016, the Fund has one outstanding claim with a contingent liability of $175,597.

Passport Canada Revolving Fund—*concluded*

Notes to the financial statements for the year ended March 31, 2016—*concluded*

11. Related party transactions

Through common ownership, the Fund is related to all Government of Canada created departments, agencies and Crown corporations. Payments for passport operations at missions abroad, passport delivery and processing service throughout Canada, accommodation and legal services, and the employers' contributions to the health and dental insurance plans are made to related parties in the normal course of business. All related party transactions are accounted for at the exchange amount, which represents the consideration agreed to by both parties.

As part of its operations, the Fund collects Consular fees on behalf of the GAC. These fees are not recorded as revenues in the Statement of operations and net assets (liabilities). In 2015–2016, the Fund collected and remitted to GAC $93,085,666 ($101,007,265 in 2014–2015) in consular fees.

The cost reported in the Professional and Special Services line item in the Statement of operations and net assets (liabilities) includes the following transactions with Shared Services Canada (SSC) and Employment and Social Development Canada (ESDC):

	2016	2015
	(in thousands of dollars)	
Related party transactions		
Information technologies services (SSC)	14,551	11,473
Service Delivery, Operations and Internal Services (ESDC)	159,125	161,619
Applications processing (ESDC)	10,835	10,712
Transition and modernization (ESDC)	6,056	4,412
	190,567	**188,216**

The following table presents the total of other transactions with related parties, such as accommodation, legal services and employers' contributions to the health and dental insurance plans:

	2016	2015
	(in thousands of dollars)	
Expenses – Other Government departments	25,928	23,192

12. Transfer of the transition payments for implementing salary payments in arrears

The Government of Canada implemented salary payments in arrears in 2014–2015. As a result, a one-time payment was issued to employees and will be recovered from them in the future. The transition to salary payments in arrears forms part of the transformation initiative that replaces the pay system and also streamlines and modernizes the pay processes. This change to the pay system had no impact on the expenses of the Revolving Fund. However, it did result in the use of authorities by the Revolving Fund and impacted the accumulated net charge against the Fund's authority. Prior to year end, transition payments for implementing salary payments in arrears were transferred to a central account administered by Public Works and Government Services Canada, who is responsible for the administration of the Government pay system.

13. Investment in modernization initiative

IRCC's Passport program is shifting from the Integrated Retrieval Information System (IRIS) to the Global Case Management System (GCMS) and Integrated Payment Revenue Management System (IPRMS) for the processing of passport applications. It will provide the foundation for a future online service channel. As its owner, the expenses affected to the Fund related to this initiative are capitalized in IRCC's financial statements. Annually, IRCC charges back the Fund for the use of GCMS and IPRMS. In 2015–2016, expenses paid by the Fund in the amount of $8,865,996 were capitalized in IRCC. During the year, internal charges totaling $541,186 were transferred to the Fund to account for the yearly utilization.

Real Property Services Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Real Property Services Revolving Fund as required by and in accordance with the *Treasury Board Policy on Special Revenue Spending Authorities*. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in note 2 of the financial statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. Information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the *Departmental Performance Report* is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditor who audited them and has provided an independent auditor's report which is appended to these financial statements.

Approved by:

Julie Charron, CPA, CA
A/Chief Financial Officer,
Public Works and Government Services Canada

Kevin Radford
Assistant Deputy Minister,
Real Property Branch
Public Works and Government Services Canada

May 27, 2016
Gatineau, Canada

Real Property Services Revolving Fund—*continued*

Statement of authority provided (used) (unaadited) for the year ended March 31

(in thousands of dollars)

	2016		2015	
	Estimates	Actual	Estimates	Actual
Net results	(4,800)	(3,992)	(4,600)	3,310
Items requiring use of funds				
Employee severance benefits charged to the Fund	–	(2,455)	(2,098)	(4,511)
Transition payments for implementing salary payments in arrears (note 10)		(69)		(7,274)
Net other assets and liabilities		17,387		(11,815)
Authority provided (used)	**(4,800)**	**10,871**	**(6,698)**	**(20,290)**

Comparative figures have been reclassified to conform to the current year's presentation.

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2016	2015
Debit balance in the accumulated net charge against the Fund's authority	167,894	168,984
Payables charges against the appropriation at year-end	(302,859)	(265,406)
Receivables credited to the appropriation at year-end	171,958	125,468
Other items	8,016	2,994
Net authority provided, end of year	**45,009**	**32,040**
Allocation from Treasury Board for employee severance benefits paid during the year		2,098
Authority limit (note 1)	150,000	150,000
Unused authority carried forward	**195,009**	**184,138**

Comparative figures have been reclassified to conform to the current year's presentation.

Real Property Services Revolving Fund—*continued*

Independent auditor's report

To the Deputy Minister, Public Works and Government Services Canada

We have audited the accompanying financial statements of the Real Property Services Revolving Fund (the "Fund"), which comprise the statement of financial position as at March 31, 2016, and the statements of operations and net liabilities and of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by management of the Fund based on the financial reporting provisions of section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*.

Management's responsibility for the financial statements

Management is responsible for the preparation of these financial statements in accordance with the financial reporting provisions of section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements of the Fund for the year ended March 31, 2016 are prepared, in all material respects, in accordance with section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*.

Basis of accounting and restrictions on use

Without modifying our opinion, we draw attention to note 2 to the financial statements, which describe the basis of accounting. The financial statements are prepared to assist the Fund to comply with the financial reporting provisions of section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Fund and the Treasury Board of Canada and should not be used by parties other than the Fund and the Treasury Board of Canada.

Other matter

The financial statements of the Fund as at and for the year ended March 31, 2015 were audited by another auditor who expressed an unmodified opinion on those financial statements on May 28, 2015.

Deloitte LLP
Chartered Professional Accountants,
Licensed Public Accountants

May 27, 2016
Ottawa, Canada

Real Property Services Revolving Fund—*continued*

Statement of financial position as at March 31

(in thousands of dollars)

	2016	2015
Assets		
Financial assets		
Cash in transit	58	25
Accounts receivable (note 3)	175,542	144,453
Other assets (note 4)	23,291	17,158
	198,891	**161,636**
Non-financial assets		
Prepaid expenses	1,404	1,376
	200,295	**163,012**
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities (note 5)	308,154	268,151
Vacation pay and compensatory leave	10,718	10,820
Contractors' security deposits	4,720	1,912
	323,592	**280,883**
Long-term liabilities		
Employee severance benefits (note 6)	13,895	16,350
	337,487	**297,233**
Net liabilities (note 7)	(137,192)	(134,221)
	200,295	**163,012**

Contractual obligations (note 8)
Contingent liabilities (note 9)

The accompanying notes form an integral part of these financial statements.

Real Property Services Revolving Fund—*continued*

Statement of operations and net liabilities for the year ended March 31

(in thousands of dollars)

	2016	2015
Revenues		
Real Property services - other government departments	1,344,413	1,120,127
Real property services - Public Works and Government Services Canada portfolio	198,995	208,753
Other revenues	1,144	529
	1,544,552	**1,329,409**
Cost of sales	(1,187,418)	(966,236)
Gross profit	**357,134**	**363,173**
Operating expenses		
Salaries and employee benefits	218,992	223,680
Real Property indirect activities	79,537	76,549
Corporate and administrative services	47,728	45,940
Occupancy costs	14,476	13,982
Other expenses	324	(747)
Professional and special services	72	149
Employee severance benefits (note 6)	(3)	310
Total operating expenses	**361,126**	**359,863**
Net results	(3,992)	3,310
Net liabilities, beginning of year	(134,221)	(143,279)
Transfer of the transition payments for implementing salary payments in arrears (note 10)	(69)	(7,274)
Net financial resources (provided) used and change in the accumulated net charge against the Fund's authority, during the year (note 7)	1,090	13,022
Net liabilities, end of year (note 7)	**(137,192)**	**(134,221)**

The accompanying notes form an integral part of these financial statements

Real Property Services Revolving Fund—*continued*

Statement of cash flows for the year ended March 31

(in thousands of dollars)

	2016	2015
Operating activities		
Net results	(3,992)	3,310
Variations in statement of financial position		
Increase in cash in transit	(33)	(21)
(Increase) decrease in accounts receivable	(31,089)	4,470
(Increase) decrease in other assets	(6,133)	1,971
Increase in prepaid expenses	(28)	
Increase (decrease) in accounts payable and accrued liabilities	40,003	(12,215)
Decrease in vacation pay and compensatory leave	(102)	(245)
Increase in contractors' security deposits	2,808	1,493
Decrease in employee severance benefits	(2,455)	(4,511)
	2,971	**(9,058)**
Transition payments for implementing salary payments in arrears (note 10)	(69)	(7,274)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year (note 7)	(1,090)	(13,022)
Accumulated net charge against the Fund's authority, beginning of year	168,984	182,006
Accumulated net charge against the Fund's authority, end of year	**167,894**	**168,984**

The accompanying notes form an integral part of these financial statements.

Real Property Services Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016

1. Authority and purpose

The Real Property Services Revolving Fund (the "Fund") is the funding mechanism for the Real Property Services (RPS) program. This program provides three types of real property services: project delivery, property and facility management, and advisory. These services are provided to the real property portfolios of PWGSC and to other government departments (OGDs). Pursuant to the *Revolving Funds Act*, the program may spend any revenue received in respect of these services and, subject to Treasury Board approval, the aggregate of expenditures shall not at any time exceed the revenues received, by more than $150,000,000.

The Fund received authorization from the Treasury Board to access its unused authority for a total amount of up to $10,000,000 to temporarily fund transitory cash elements at year end.

2. Significant accounting policies

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the requirements of the *Treasury Board of Canada Policy on Special Revenue Spending Authorities* and the reporting requirements for revolving funds prescribed by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian public sector accounting standards because:

- No liability is recorded for sick leave; and
- The net debt indicator and statement of change in net debt are not presented in the financial statements.

The significant accounting policies are as follows:

(a) Revenues

Revenues are recognized when professional and technical services are rendered. The recovery of disbursements made on behalf of other government departments, agencies, and outside parties are recognized when costs are incurred by the Fund and collection is reasonably certain.

(b) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized. An allowance is made for accounts receivable where recovery is considered uncertain.

(c) Expenses

All expenses are recorded on an accrual basis.

Expenses for real property indirect activities, corporate and administrative services, and occupancy costs are allocated based on the direct personnel costs.

Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.

(d) Employee future benefits

i. Pension benefits

Eligible employees of the Fund participate in the Public Service Pension Plan (the "Plan"), a multiemployer pension plan administered by the Government of Canada. The Fund's contributions to the Plan are charged to expenses in the year incurred and represent the total Fund obligation to the Plan. The Fund's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

ii. Severance benefits

Eligible employees of the Fund are entitled to severance benefits under labour contracts or conditions of employment. These benefits are earned as services necessary to earn them are rendered. The obligation relating to the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

Real Property Services Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016—*continued*

(e) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. As per current government practice, unused sick leave upon employee termination is not payable to the employee. Accordingly, no amount has been accrued in these financial statements.

(f) Financial instruments

The fair value of the financial instruments approximates costs unless otherwise specified. The Fund's financial instruments consist of cash in transit, accounts receivable, other assets, accounts payable and accrued liabilities and contractor's security deposits. It is management's opinion that the Fund is not exposed to significant interest, currency or credit risks arising from these financial instruments.

(g) Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses reported in the financial statements. At the time of preparation of these financial statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the allowance for doubtful accounts on external receivables, accrued liabilities, the liability for vacation pay and compensatory leave, and the liability for employee severance benefits. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and as adjustments become necessary, they are recorded in the financial statements in the year they become known.

3. Accounts receivable

	2016	2015
	(in thousands of dollars)	
Other government departments and agencies	171,958	125,468
External parties	3,599	19,006
	175,557	**144,474**
Less: allowance for doubtful accounts on receivables from external parties	(15)	(21)
Net accounts receivable	**175,542**	**144,453**

4. Other assets

	2016	2015
	(in thousands of dollars)	
Sales tax refundable advances	23,285	17,149
Other advances	6	9
Total other assets	**23,291**	**17,158**

5. Accounts payable and accrued liabilities

	2016	2015
	(in thousands of dollars)	
External parties	298,379	254,721
Other government departments and agencies	4,480	10,685
	302,859	**265,406**
Accrued liabilities	5,295	2,745
Total accounts payables and accrued liabilities	**308,154**	**268,151**

Real Property Services Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016—*continued*

6. Employee severance benefits

The Fund provides severance benefits to its employees based on eligibility, years of service and salary at termination of employment. These severance benefits are not pre-funded. Benefits will be paid by future authorities.

Commencing in 2012, as part of collective agreement negotiations with certain employee groups, and changes to conditions of employment for executives and certain non-represented employees, the accumulation of severance benefits under the employee severance pay program ceased for these employees. Employees subject to these changes have been given the option to be immediately paid the full or partial value of benefits earned to date or to collect the full or remaining value of benefits on termination from the public service. These changes have been reflected in the calculation of the outstanding severance benefit obligation.

Information about the severance benefits, measured as at March 31, is as follows:

	2016	2015
	(in thousands of dollars)	
Accrued benefit obligation, beginning of year	16,350	20,861
Expense for the year	(3)	310
Benefits paid during the year	(2,452)	(4,821)
Accrued benefit obligation, end of year	**13,895**	**16,350**

7. Net liabilities

The accumulated surplus is the accumulation of each fiscal year's surplus net of deficits since the inception of the Fund.

The accumulated net charge against the Fund's authority represents the cumulative receipts and disbursements over the life of the Fund.

	2016	2015
	(in thousands of dollars)	
Accumulated surplus, beginning of year	34,763	38,727
Net results	(3,992)	3,310
Transfer of the transition payments for implementing salary payments in arrears	(69)	(7,274)
Accumulated surplus, end of year	**30,702**	**34,763**
Accumulated net charge against the Fund's authority, beginning of year	(168,984)	(182,006)
Net financial resources (provided) used and change in the accumulated net charge against the Fund's authority, during the year	1,090	13,022
Accumulated net charge against the Fund's authority, end of year	**(167,894)**	**(168,984)**
Net liabilities, end of year	**(137,192)**	**(134,221)**

8. Contractual obligations

The nature of the Fund's activities can result in some large multi-year contracts and obligations whereby the Fund will be obligated to make future payments when the services/goods are received. Estimated future payments are as follows:

	(in thousands of dollars)
2017	464,438
2018	79,077
2019	16,202
2020	3,013
2021 and thereafter	5,424
Total contractual obligations	**568,154**

Real Property Services Revolving Fund—*concluded*

Notes to the financial statements for the year ended March 31, 2016—*concluded*

9. Contingent liabilities

In the normal course of operations, claims have been made against the Fund, totalling $10.7 million ($20.2 million in 2014–2015). These claims include items with determined amounts and others for which no amount is specified. The final outcome of these claims is not determinable and, accordingly, these items are not recorded in the accounts. Settlements, if any, resulting from the resolution of these claims will be accounted for in the year in which the liability is determinable and a reasonable estimate can be made.

10. Transfer of the transition payments for implementing salary payments in arrears

The Government of Canada implemented salary payments in arrears in 2014–2015. As a result, a one-time payment was issued to employees and will be recovered from them in the future. Payments issued this year relate to employees that were on leave without pay when the initial one-time transition payments were issued and have since returned to work. The transition to salary payments in arrears forms part of the transformation initiative that replaces the pay system and also streamlines and modernizes the pay processes. This change to the pay system had no impact on the expenses of the Revolving Fund. However, it did result in the use of authorities by the Revolving Fund and impacted the accumulated net charge against the Fund's authority. Prior to year-end, the transition payments for implementing salary payments in arrears were transferred to a central account administered by Public Works and Government Services Canada, which is responsible for the administration of the Government pay system.

11. Related party transactions

Through common ownership, the Fund is related to all Government of Canada departments, agencies, and Crown corporations. The Fund enters into transactions with these entities in the normal course of business and on normal trade terms.

12. Comparative figures

Comparative figures have been reclassified to conform to the current year's presentation.

Translation Bureau Revolving Fund

Statement of management responsibility

We have prepared the accompanying financial statements of the Translation Bureau Revolving Fund as required by and in accordance with the *Treasury Board Policy on Special Revenue Spending Authorities*. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in note 2 of the financial statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. Information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the *Departmental Performance Report* is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditor who audited them and has provided an independent auditor's report opinion which is appended to these financial statements.

Approved by:

Julie Charron, CPA, CA
A/Chief Financial Officer,
Public Works and Government Services Canada

Donna Achimov
Chief Executive Officer,
Translation Bureau
Public Works and Government Services Canada

May 27, 2016
Gatineau, Canada

Translation Bureau Revolving Fund—*continued*

Statement of authority provided (used) (unaudited) for the year ended March 31

(in thousands of dollars)

	2016		2015	
	Estimates	Actual	Estimates	Actual
Net results	28	1,818	(1,341)	9,017
Items not requiring use of funds	–	3,795		3,226
Operating source (use) of funds	**28**	**5,613**	**(1,341)**	**12,243**
Items requiring use of funds				
Net tangible capital assets acquisitions		(1,760)		(2,871)
Employee severance benefits charged to the Fund	–	(41)	–	(1,577)
Transition payments for implementing salary payments in arrears (note 10)	–	(45)	(1,511)	(3,246)
Net other assets and liabilities	–	2,487	–	23
	–	**641**	**(1,511)**	**(7,671)**
Authority provided (used)	**28**	**6,254**	**(2,852)**	**4,572**

Comparative figures have been reclassified to conform to the current year's presentation.

Reconciliation of unused authority (unaudited) as at March 31

(in thousands of dollars)

	2016	2015
Debit balance in the accumulated net charge against the Fund's authority	20,333	11,878
Payables charged against the appropriation at year-end	(11,075)	(11,680)
Receivables credited to the appropriation at year-end	7,624	10,408
Other items	6,391	4,902
Net authority provided, end of year	**23,273**	**15,508**
Allocation from Treasury Board for the transition to salary payments in arrears		1,511
Authority limit (note 1)	20,000	20,000
Unused authority carried forward	**43,273**	**37,019**

Comparative figures have been reclassified to conform to the current year's presentation.

Translation Bureau Revolving Fund—*continued*

Independent auditor's report

To the Deputy Minister, Public Works and Government Services Canada

We have audited the accompanying financial statements of the Translation Bureau Revolving Fund (the "Fund"), which comprise the statement of financial position as at March 31, 2016, and the statements of operations and net liabilities and of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by management of the Fund based on the financial reporting provisions of section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*.

Management's responsibility for the financial statements

Management is responsible for the preparation of these financial statements in accordance with the financial reporting provisions of section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements of the Fund for the year ended March 31, 2016 are prepared, in all material respects, in accordance with section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*.

Basis of accounting and restrictions on use

Without modifying our opinion, we draw attention to note 2 to the financial statements, which describe the basis of accounting. The financial statements are prepared to assist the Fund to comply with the financial reporting provisions of section 6.4 of the *Treasury Board of Canada's Policy on Special Revenue Spending Authorities*. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the Fund and the Treasury Board of Canada and should not be used by parties other than the Fund and the Treasury Board of Canada.

Other matter

The financial statements of the Fund as at and for the year ended March 31, 2015 were audited by another auditor who expressed an unmodified opinion on those financial statements on May 28, 2015.

Deloitte LLP
Chartered Professional Accountants,
Licensed Public Accountants

May 27, 2016
Ottawa, Canada

Translation Bureau Revolving Fund—*continued*

Statement of financial position as at March 31

(in thousands of dollars)

	2016	2015
Assets		
Financial assets		
Cash in transit	4	2
Accounts receivable (note 3)	7,889	10,741
Other assets (note 4)	774	660
	8,667	**11,403**
Non-financial assets		
Prepaid expenses	19	62
Tangible capital assets (note 5)	7,751	9,786
	7,770	**9,848**
	16,437	**21,251**
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities (note 6)	14,404	12,398
Vacation pay and compensatory leave	3,241	3,338
	17,645	**15,736**
Long-term liabilities		
Employee severance benefits (note 7)	6,002	6,043
	23,647	**21,779**
Net liabilities (note 8)	(7,210)	(528)
	16,437	**21,251**

Contractual obligations (note 9)

The accompanying notes form an integral part of these financial statements.

Translation Bureau Revolving Fund—*continued*

Statement of operations and net liabilities for the year ended March 31

(in thousands of dollars)

	2016	2015
Revenues		
Translation services	129,342	127,074
Interpretation services	16,932	17,165
Terminology services	13,850	14,017
Other	6,935	7,352
Total revenues	**167,059**	**165,608**
Operating expenses		
Salaries and employee benefits	97,338	97,040
Professional and special services	32,152	23,589
Corporate and administrative services	21,386	21,861
Occupancy costs	7,822	8,659
Amortization	3,795	3,164
Transportation and telecommunications	1,046	1,221
Employee severance benefits (note 7)	920	(241)
Other expenses	655	649
Utilities, materials and supplies	127	649
Total operating expenses	**165,241**	**156,591**
Net results	1,818	9,017
Net liabilities, beginning of year	(528)	(2,171)
Transfer of the transition payments for implementing salary payments in arrears (note 10)	(45)	(3,246)
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year (note 8)	(8,455)	(4,128)
Net liabilities, end of year (note 8)	**(7,210)**	**(528)**

The accompanying notes form an integral part of these financial statements.

Translation Bureau Revolving Fund—*continued*

Statement of cash flow for the year ended March 31

(in thousands of dollars)

	2016	2015
Operating activities		
Net results	1,818	9,017
Items not requiring use of funds		
Amortization	3,795	3,164
Loss on disposal of capital assets	–	62
	3,795	**3,226**
Variations in statement of financial position		
(Increase) decrease in cash in transit	(2)	6
Decrease (increase) in accounts receivable	2,852	(1,551)
Increase in other assets	(114)	(170)
Decrease (increase) in prepaid expenses	43	(32)
Increase in accounts payable and accrued liabilities	2,006	1,880
Decrease in vacation pay and compensatory leave	(97)	(554)
Decrease in employee severance benefits	(41)	(1,577)
	4,647	**(1,998)**
Transition payments for implementing salary payments in arrears (note 10)	(45)	(3,246)
Net financial resources provided by operating activities	**10,215**	**6,999**
Capital investing activities		
Acquisitions of tangible capital assets (note 5)	(1,760)	(2,871)
Net financial resources used by capital investing activities	**(1,760)**	**(2,871)**
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year (note 8)	8,455	4,128
Accumulated net charge against the Fund's authority, beginning of year	11,878	7,750
Accumulated net charge against the Fund's authority, end of year	**20,333**	**11,878**

The accompanying notes form an integral part of these financial statements.

Translation Bureau Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016

1. Authority and purpose

The Translation Bureau Revolving Fund (the "Fund") is a Special Operating Agency that provides, on a cost recovery basis, translation, technolinguistic and other linguistic services to the judiciary and federal departments and agencies and, upon request, to other governments in Canada and international organizations. Although the Translation Bureau has existed since 1934 when the *Translation Bureau Act* came into effect, it was not until April 1993 that the Treasury Board approved the establishment of the Bureau as a Special Operating Agency, effective April 1, 1995. The Translation Bureau also became a revolving fund on April 1, 1995.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the purposes of working capital, capital acquisitions and the temporary financing of accumulated operating deficits, the total of which is not to exceed $20,000,000 at any time.

2. Significant accounting policies

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the requirements of the *Treasury Board of Canada Policy on Special Revenue Spending Authorities* and the reporting requirements for revolving funds prescribed by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian public sector accounting standards because:

- no liability is recorded for sick leave; and
- the net debt indicator and statement of change in net debt are not presented in the financial statements.

The significant accounting policies are as follows:

(a) Revenues

Revenues from translation services performed by the Fund for other government departments and agencies and external clients are recognized using the percentage of completion method based on the proportion of services provided at year end.

Revenues from the terminology standardization program, interpretation services, and other services are recognized as services are rendered.

(b) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized. An allowance is made for receivables where recovery is considered uncertain.

(c) Expenses

All expenses are recorded on an accrual basis.

Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.

(d) Tangible capital assets

Tangible capital assets are amortized from the year of acquisition on a straight-line basis over their estimated useful life as follows:

Category	Estimated useful life
Machinery and equipment	3 to 15 years
Computer hardware	3 to 10 years
Computer software	3 years
Leasehold improvements	Lesser of the remaining term of the occupancy instrument or useful life of the improvement
Assets under construction	Once in service, in accordance with asset class

Translation Bureau Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016—*continued*

(e) Employee future benefits

i. Pension benefits

Eligible employees of the Fund participate in the Public Service Pension Plan (the "Plan"), a multiemployer pension plan administered by the Government of Canada. The Fund's contributions to the Plan are charged to expenses in the year incurred and represent the total Fund obligation to the Plan. The Fund's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

ii. Severance benefits

Eligible employees of the Fund are entitled to severance benefits under labour contracts or conditions of employment. These benefits are earned as services necessary to earn them are rendered. The obligation relating to the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

(f) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. As per current government practice, unused sick leave upon employee termination is not payable to the employee. Accordingly, no amount has been accrued in these financial statements.

(g) Financial instruments

The fair value of the financial instruments approximates costs unless otherwise specified. The Fund's financial instruments consist of cash in transit, accounts receivable, other assets, and accounts payable and accrued liabilities. It is management's opinion that the Fund is not exposed to significant interest, currency or credit risks rising from these financial instruments.

(h) Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses reported in the financial statements. At the time of preparation of these financial statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the allowance for doubtful accounts on external receivables, estimated useful lives of tangible capital assets, accrued liabilities, the liability for vacation pay and compensatory leave and the liability for employee severance benefits. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and as adjustments become necessary, they are recorded in the financial statements in the year they become known.

3. Accounts receivable

	2016	2015
	(in thousands of dollars)	
Other government departments and agencies	7,624	10,408
External parties	268	337
	7,892	**10,745**
Less: allowance for doubtful accounts on receivables from external parties	(3)	(4)
Net accounts receivable	**7,889**	**10,741**

Translation Bureau Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016—*continued*

4. Other assets

	2016	2015
	(in thousands of dollars)	
Sales tax refundable advances	768	655
Other advances	6	5
Total other assets	**774**	**660**

5. Tangible capital assets

Cost	Balance at beginning of year	Acquisitions	Dispositions and transfers	Balance at end of year
	(in thousands of dollars)			
Machinery and equipment	114	–	(114)	–
Computer hardware	1,930	–	–	1,930
Computer software	29,135	1,019	182	30,336
Leasehold improvements	9,220	158	(631)	8,747
Assets under construction	451	583	(182)	852
	40,850	**1,760**	**(745)**	**41,865**

Accumulated amortization	Balance at beginning of year	Current year amortization	Dispositions and transfers	Balance at end of year
	(in thousands of dollars)			
Machinery and equipment	(114)	–	114	–
Computer hardware	(1,930)	–	–	(1,930)
Computer software	(22,249)	(3,231)	–	(25,480)
Leasehold improvements	(6,771)	(564)	631	(6,704)
	(31,064)	**(3,795)**	**745**	**(34,114)**

Net book value	2016	2015
	(in thousands of dollars)	
Machinery and equipment	–	–
Computer hardware	–	–
Computer software	4,856	6,886
Leasehold improvements	2,043	2,449
Assets under construction	852	451
	7,751	**9,786**

6. Accounts payable and accrued liabilities

	2016	2015
	(in thousands of dollars)	
External parties	9,705	10,025
Other government departments and agencies	1,370	1,655
	11,075	**11,680**
Accrued liabilities	3,329	718
Total accounts payable and accrued liabilities	**14,404**	**12,398**

Translation Bureau Revolving Fund—*continued*

Notes to the financial statements for the year ended March 31, 2016—*continued*

7. Employee severance benefits

The Fund provides severance benefits to its employees based on eligibility, years of service and salary at termination of employment. These severance benefits are not pre-funded. Benefits will be paid by future authorities.

Commencing in 2012, as part of collective agreement negotiations with certain employee groups, and changes to conditions of employment for executives and certain non-represented employees, the accumulation of severance benefits under the employee severance pay program ceased for these employees. Employees subject to these changes have been given the option to be immediately paid the full or partial value of benefits earned to date or to collect the full or remaining value of benefits on termination from the public service. These changes have been reflected in the calculation of the outstanding severance benefit obligation.

Information about the severance benefits, measured as at March 31, is as follows:

	2016	2015
	(in thousands of dollars)	
Accrued benefit obligation, beginning of year	6,043	7,620
Expense for the year	920	(241)
Benefits paid during the year	(961)	(1,336)
Accrued benefit obligation, end of year	**6,002**	**6,043**

8. Net liabilities

The accumulated surplus is the accumulation of each fiscal year's surplus net of deficits since the inception of the Fund.

The accumulated net charge against the Fund's authority represents the cumulative receipts and disbursements over the life of the Fund.

	2016	2015
	(in thousands of dollars)	
Accumulated surplus, beginning of year	11,350	5,579
Net results	1,818	9,017
Transfer of the transition payments for implementing salary payments in arrears	(45)	(3,246)
Accumulated surplus, end of year	**13,123**	**11,350**
Accumulated net charge against the Fund's authority, beginning of year	(11,878)	(7,750)
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year	(8,455)	(4,128)
Accumulated net charge against the Fund's authority, end of year	**(20,333)**	**(11,878)**
Net liabilities, end of year	**(7,210)**	**(528)**

9. Contractual obligations

The nature of the Fund's activities can result in some large multi-year contracts and obligations whereby the Fund will be obligated to make future payments when the services/goods are received. Estimated future payments are as follows:

	(in thousands of dollars)
Year ending March 31	
2017	8,320
2018	5,702
2019	3,744
2020	887
2021 and thereafter	1,339
Total contractual obligations	**19,992**

Translation Bureau Revolving Fund—*concluded*

Notes to the financial statements for the year ended March 31, 2016—*concluded*

10. Transfer of the transition payments for implementing salary payments in arrears

The Government of Canada implemented salary payments in arrears in 2014–2015. As a result, a one-time payment was issued to employees and will be recovered from them in the future. Payments issued this year relate to employees that were on leave without pay when the initial one-time transition payments were issued and have since returned to work. The transition to salary payments in arrears forms part of the transformation initiative that replaces the pay system and also streamlines and modernizes the pay processes. This change to the pay system had no impact on the expenses of the revolving fund. However, it did result in the use of authorities by the revolving fund and impacted the accumulated net charge against the Fund's authority. Prior to year-end, the transition payments for implementing salary payments in arrears were transferred to a central account administered by Public Works and Government Services Canada, which is responsible for the administration of the Government pay system.

11. Related party transactions

Through common ownership, the Fund is related to all Government of Canada departments, agencies, and Crown corporations. The Fund enters into transactions with these entities in the normal course of business and on normal trade terms.

12. Comparative figures

Comparative figures have been reclassified to conform to the current year's presentation.

Section 2

2015–2016

Public Accounts of Canada

Supplementary information required by the *Financial Administration Act*

Table of contents

Page

Remissions of taxes, fees, penalties and other debts........................ 2.2
Debts, obligation and claims written off or forgiven....................... 2.7
Accountable advances 2.11

Losses of public money and property

Losses of revenues due to fraud or misrepresentation—discovered or detected in 2015–2016.. 2.14
Losses of public money due to an offence, illegal act or accident—occurrence or discovery in 2015–2016.................. 2.15
Losses of public property due to an offence or other illegal act—occurrence or discovery in 2015–2016 .... 2.18
Losses of public property due to accidental loss, destruction or damage—occurrence or discovery in 2015–2016 .... 2.23
Losses of public money or property—update to cases reported in previous years' *Public Accounts of Canada*........................ 2.29

Remissions of taxes, fees, penalties and other debts

Information on remissions orders is required by section 24(2) of the *Financial Administration Act*.

Summary of remissions of taxes, fees, penalties and other debts

(in dollars)

Description	Amount[1]
Financial Administration Act (Section 23)	
Fisheries, Oceans and the Canadian Coast Guard	
Fisheries and Oceans	43,400
Immigration, Refugees and Citizenship	
Citizenship and Immigration	2,350,310
Justice	
Justice	4,963,238
National Revenue	
Canada Revenue Agency	1,975,513,785
Public Safety and Emergency Preparedness	
Canada Border Services Agency	599,183,292
Customs Tariff (Section 115)	
Public Safety and Emergency Preparedness	
Canada Border Services Agency	87,426,042
Total	**2,669,480,067**

[1] For details, refer to the following statement entitled "Details of Remissions of Taxes, Fees, Penalties and Other Debts".

Details of remissions of taxes, fees, penalties and other debts

(in dollars)

Description of the Order (by Privy Council Office number (P.C.))	Amount
Pursuant to section 23 of the *Financial Administration Act*	
Fisheries, Oceans and the Canadian Coast Guard	
Fisheries and Oceans	
P.C. 2009-0967, June 11, 2009, remission of the fees that are payable by Bluewater Ferry Inc. and Walpole-Algonac Ferry Line Ltd., which operate in the St. Clair River in Ontario, for icebreaking services provided by the Canadian Coast Guard in the period beginning on April 1, 2001, and ending on May 15, 2009, as well as a portion of the fees that are payable for those services in subsequent years.	43,400
Immigration, Refugees and Citizenship	
Citizenship and Immigration	
P.C. 2006-0366, May 11, 2006, granted remission of the fees for acquisition of permanent resident status, which provides reimbursement of $485 to those who paid the previous fee of $975 to acquire permanent resident status on or after May 3, 2006.	2,910
P.C. 2014-0897, July 31, 2014, granted remission for regulations amending the Immigration and Refugee Protection Regulations (2015 Pan American and Parapan American Games) in order to accept a varied application type, thereby facilitating entry for foreign national Pan American Family Members and Parapan American Family Members without compromising the integrity of the immigration system, or the health and safety of Canadians, and to waive fees for the issuance of a multiple entry temporary resident visa or temporary resident permit.	2,347,400
Total	2,350,310
Justice	
Justice	
P.C. 1994-0269, February 16, 1994, amended Family Support Orders and Agreements Garnishment Regulations, made by the P.C. 1988-0473 of March 17, 1988, to the effect that when Her Majesty ceases to be bound by a garnishee summons, any outstanding fee amount in respect of the processing of the garnishee summons that remains payable by the judgement debtor at that time, is hereby remitted.	4,963,238
National Revenue	
Canada Revenue Agency	
P.C. 1976-1026, May 6, 1976, grants a remission of income taxes payable pursuant to Part I of the *Income Tax Act*, with respect to certain royalty provisions for the Syncrude Project.	266,211
P.C. 1990-2850, 21 December 1990, American Bases in Newfoundland Remission Order, grants a remission of excise taxes, excise duties and the GST/HST on goods imported into Canada, goods or services purchased in Canada, and supplies of goods, real property or services for use of or by personnel assigned to American bases in Newfoundland.	11,163
P.C. 1990-2854, December 21, 1990, GST Federal Government Departments Remission Order, grants a remission of the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the government.	1,962,487,043
P.C. 1992-1052, May 14, 1992, Indians and Bands on certain Indian Settlements Remission Order, grants a remission of certain income taxes and the GST/HST paid or payable by Indians, bands or certain designated Indian settlements that are not yet designated as reserves.	4,188,116
P.C. 1992-2399, November 19, 1992, Visiting Forces (Part IX of the *Excise Tax Act*) Remission Order, grants a remission of the GST/HST paid or payable on the domestic supply of tangible personal property, real property or services for official use by visiting forces.	4,554,507

Details of remissions of taxes, fees, penalties and other debts—*continued*

(in dollars)

Description of the Order (by Privy Council Office number (P.C.))	Amount
P.C. 1994-0568, April 14, 1994, Taipei Economic and Cultural Offices Remission Order, extends to the Taipei Economic and Cultural Offices in Canada, their officers, and to members of the administrative and technical staff, as well as to the members of their families forming part of their households in Canada, grants a remission of customs duties, excise duties, and certain taxes imposed under the *Excise Tax Act*. This remission does not apply to members of staff or their families who are citizens or permanent residents of Canada.	62,831
P.C. 1994-0585, April 14, 1994, Treaty Land Entitlement (Saskatchewan) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Saskatchewan that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band.	190,000
P.C. 1997-1529, October 23, 1997, Indians and Bands on Certain Indian Settlements Remission Order, grants a remission of certain income taxes and the GST/HST paid or payable by Indians or bands on the Indian settlements of Summer Beaver (Ontario), Winneway (Quebec), and God's River (Manitoba).	1,738,677
P.C. 1998-0396, March 19, 1998, amended the Income Earned in Quebec Income Tax Remission Order, 1988, made by P.C. 1989-1204 of June 22, 1989, and P.C. 1994-0567 of April 14, 1994, extending the application of sections 3 to 6 of the Order to the 1994, 1995 and 1996 taxation years.	492,923
P.C. 2003-0910, June 12, 2003, grants a remission of federal income tax and the GST to Indians and Indian bands on the campus of the Saskatchewan Indian Federated College.	578,952
P.C. 2003-0989, June 18, 2003, Camp Ipperwash Indian Settlement Remission Order, grants a remission of federal income tax and GST paid or payable by Indians or Indian bands at Camp Ipperwash.	228,262
P.C. 2013-0037, January 31, 2013, Order Amending the Visiting Forces and Visiting Forces Personnel Alcoholic Beverages Remission Order, grants a remission of customs duties, excise duties and the GST/HST on alcoholic beverages sold in Canada to visiting forces personnel.	48,858
P.C. 2014-1477, December 12, 2014, grants a remission of a portion of the arrears interest in respect of the 1996-2000 taxation years, and late-filing penalties in respect of the 1996-2003 taxation years and all relevant interest paid or payable thereon by estates of Kathleen McGowan and William F. McGowan under Part I of the *Income Tax Act*.	49,349
P.C. 2015-0054, January 29, 2015, grants a remission of income tax, and all relevant interest on it, paid or payable by Allan Pysher for the 1999 to 2008 and 2011 taxation year.	45,119
P.C. 2015-0326, March 12, 2015, grants a remission of a portion of the interest, and all relevant interest thereon, paid or payable by Dale Roberts for a pre-1986 taxation year.	18,703
P.C. 2015-0416, April 1, 2015, grants a remission of tax payable under Part IX of the *Excise Tax Act* by Sharyn Van Zon for the period beginning on January 1, 2006 and ending on December 31, 2012.	36,179
P.C. 2015-0838, June 17, 2015, grants a remission of a portion of the interest, and all relevant interest thereon, paid or payable by Daniel J. Egan in respect of the 1978 tax year.	1,728
P.C. 2015-0839, June 17, 2015, grants a remission of income tax, and all relevant interest on it, paid or payable by Céline Hamel for 2005, 2006 and 2007 taxation years.	1,336
P.C. 2015-0840, June 17, 2015, grants a remission of the income tax and penalty, and all relevant interest on the tax and penalty, paid or payable by George Richard in respect of the 1989 taxation year.	850
P.C. 2016-0075, February 19, 2016, grants a remission of the tax and penalties, paid or payable by Lorie Armalis in respect of the 1999 and 2000 taxation years and a portion of the arrears interest in respect of the 1999 taxation year.	146,982
P.C. 2016-0078, February 19, 2016, grants a remission of goods and services tax paid or payable by Glenda Skene, and all relevant interest and penalties under Part IX of the *Excise Tax Act* for the period beginning on January 1, 2002 and ending on December 31, 2004.	513

Details of remissions of taxes, fees, penalties and other debts—*continued*

(in dollars)

Description of the Order (by Privy Council Office number (P.C.))	Amount
P.C. 2016-0098, February 26, 2016, grants a remission of GST that Motors Insurance Corporation paid in error for imported financial services during the period beginning on January 1, 2002 and ending December 31, 2002, and during the period beginning on January 1, 2004 and ending on December 31, 2004.	365,483
Total	1,975,513,785
Public Safety and Emergency Preparedness	
Canada Border Services Agency	
P.C. 1964-5000, June 30, 1964, remission of duties, sales and excise taxes on importations made by the Roosevelt-Campobello National Park excise taxes on goods for use in cases of emergency.	634
P.C. 1973-2529, August 21, 1973, remission of GST and excise taxes on goods for use in cases of emergency.	30,878
P.C. 1976-1884, July 20, 1976, remission of GST and excise taxes with respect to circus and other amusement services in excess of certain minimum amounts assessed for each period the goods are in Canada.	306,564
P.C. 1976-2984, December 2, 1976, remission of GST and excise taxes on samples of negligible value.	308,870
P.C. 1978-3762, December 14, 1978, partial remission of customs duties and excise taxes on domestic and imported parts, equipment and other items for use by Canadian air carriers providing domestic and international commercial air services.	664,278
P.C. 1979-0395, February 15, 1979, remission of customs duties and excise taxes in respect of non-commercial importations with warranty adjustments.	6,243
P.C. 1982-1994, June 30, 1982, remission of GST on Canadian civil aircrafts, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad.	556,044,834
P.C. 1984-0867, March 15, 1984, remission of GST and excise taxes on goods imported for meetings in Canada of Foreign organizations.	212,749
P.C. 1985-2955, October 3, 1985, remission of customs duties, GST and excise taxes on certain goods transported into Canada by courier services.	298,597
P.C. 1987-1044, May 21, 1987, remission of GST and excise taxes on goods imported into Canada to be tested or examined for certification by an accredited organization.	191,700
P.C. 1988-1203, June 17, 1988, remission of customs duties and GST on pasta.	16
P.C. 1990-2848, December 21, 1990, remission of duties, including GST on goods for use in joint Canada-United States Government projects.	2,904
P.C. 1990-2849, December 21, 1990, remission of GST and excise taxes on Passover foods and products of a class not available in Canada.	47,403
P.C. 1990-2854, December 21, 1990, Goods and Services Tax (GST) Federal Government Departments Remission Order, grants a remission of the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the government.	40,964,579
P.C. 1992-2397, November 19, 1992, remission of customs duties and GST on machinery and equipment imported into Canada for use in servicing foreign aircraft.	213

Details of remissions of taxes, fees, penalties and other debts—*concluded*

(in dollars)

Description of the Order (by Privy Council Office number (P.C.))	Amount
P.C. 1994-0568, April 14, 1994, Taipei Economic and Cultural Offices Remission Order, extends to the Taipei Economic and Cultural Offices in Canada, their officers, and to members of the administrative and technical staff, as well as to the members of their families forming part of their households in Canada, the remission of customs duties, excise duties, and certain taxes imposed under the *Excise Tax Act*. This remission does not apply to members of staff or their families who are citizens or permanent residents of Canada.	1,208
P.C. 1997-2037, December 29, 1997, remission of GST and taxes under Division III of Part IX and any other Part of the *Excise Tax Act* on goods donated by a non-resident to religious, charitable or educational institutions in Canada.	1,608
P.C. 2015-1087, July 16, 2015, grants a remission of the amount paid or payable, including interest, under paragraph 133(1)(c) of the *Customs Act*, by Yosuke Kawasaki, representing a portion of the debt owed for the release of the goods seized on December 8, 2012, pursuant to section 110 of that Act and all relevant interest.	100,014
Total	599,183,292
Pursuant to section 115 of the Customs Tariff	
Public Safety and Emergency Preparedness	
Canada Border Services Agency	
P.C. 1995-0132, January 31, 1995, remission of GST and excise tax on certain goods imported into Canada by scientific or exploratory expeditions.	300,653
P.C. 1995-1202, July 26, 1995, remission of GST on printed material imported for use by foreign carriers.	26,742
P.C. 1997-0952, July 4, 1997, remission of customs duties and GST under section 20 of the Customs Tariff on distilled spirits entitled to the benefit of the United States Tariff, the Mexico Tariff or the Chile Tariff and are imported into Canada by distillers for the purpose of bottling in bond.	2,396
P.C. 1998-1456, August 26, 1998, remission of customs duties on apparel, fabric and made-up goods and spun yarn imported from Mexico or the United States.	11,608
P.C. 2008-0815, May 1, 2008, remission of customs duties on the importation of apparel produced in a country or territory that is a beneficiary of the General Preferential Tariff in the List of Countries and Applicable Tariff Treatments set out in the schedule to the Customs Tariff in whole or in part from textiles produced in Canada and shipped directly to that country or territory from Canada, without undergoing further processing outside that country or territory, and then shipped directly to Canada from that country or territory.	1,136,088
P.C. 2010-1163, September 23, 2010, remission of customs duties paid under the Ferry-Boats, Tankers and Cargo Vessels Remission Order.	78,830,804
P.C. 2014-0680, June 12, 2014, remission of customs duties and excise tax paid on goods imported temporarily by a 2015 World Cup family member for the exclusive use of that member.	268,473
P.C. 2014-1273, November 20, 2014, remission of customs duties and excise tax granted on goods imported temporarily by a 2015 Pan American or Parapan American Games family member or a media accreditation holder if the goods are imported for the exclusive use of that member or holder in connection with the Games.	1,018,391
P.C. 2014-1299, November 27, 2014, remission of customs duties paid to importers in the Schedule in respect of Textiles and Apparel goods for which the Canada Border Services Agency in error, issued authorizations for remission of customs duties in the course of its administration of the initial remission orders.	5,830,887
Total	87,426,042

Debts, obligations and claims written off or forgiven

The types of approval/authority for the write-off or forgiveness (including waiver and remission) of debts, obligations and claims are as follows:

i. Ministerial approval represents authority given to Ministers under the *Financial Administration Act* (FAA) or other Acts of Parliament as follows:

- Section 25(1) of the FAA gives Ministers, through Treasury Board regulations, general authority to approve the write-off of any debt, obligation or claim other than accountable advances or overpayments of salaries, wages, or employment-related allowances that would not result in a charge to an appropriation.
- Section 155.1(4) of the FAA gives Ministers, through Treasury Board regulations, authority to waive interest on overdue amounts owing to Her Majesty and to waive administrative charges for dishonoured instruments (e.g. NSF cheques) imposed under section 155.1 of the FAA.
- Other Acts of Parliament (e.g. *Bankruptcy Act* and *Insolvency Act*) give Ministers general authority to approve the write-off or forgiveness of specific debts, obligations or claims.

ii. Treasury Board approval—Section 25(1) of the FAA, through Treasury Board regulations, allows a Minister, with specific Treasury Board approval, to write-off any debt, obligation or claim arising from accountable advances or overpayments of salaries, wages or employment-related allowances that would not result in a charge to an appropriation.

iii. Governor in Council and Parliamentary authority

- Section 23(2.1) of the FAA states that the Governor in Council may, on the recommendation of the Treasury Board, remit any other debt, including any interest paid or payable thereon, where the Governor in Council considers that the collection of the other debt is unreasonable or unjust or that it is otherwise in the public interest to remit the other debt.
- Section 24.1 of the FAA requires that where a debt or obligation included in the Statement of Financial Position is to be forgiven, and which would result in a charge to an appropriation, the amount to be forgiven must be authorized pursuant to an Act of Parliament, including an *Appropriation Act*.
- Section 25(2) of the FAA requires that where a debt, obligation or claim included in the Statement of Financial Position is to be written off, and which would result in a charge to an appropriation, the amount to be written off must be authorized by Parliament as a budgetary expenditure in an *Appropriation Act* or some other Act.

The following codes are used:

Codes

A	Write-off
B	Forgiveness
C	Remission
D	Waiver

Debts, obligations and claims written off or forgiven

(in dollars)

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
Description	Code[1]	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
Financial Administration Act										
Agriculture and Agri-Food										
Agriculture and Agri-Food	A	520	52,766,956						520	52,766,956
Canadian Heritage										
Canadian Heritage	A	2	7,798						2	7,798
Canadian Radio-television and Telecommunications Commission	A	5	40,911						5	40,911
Library and Archives of Canada	A	15	1,551						15	1,551
Environment and Climate Change										
Environment	A	1	8,137						1	8,137
Parks Canada Agency	A	43	145,572						43	145,572
Families, Children and Social Development										
Employment and Social Development	A/D	20,978	139,174,761			7c / 9c	33,963	172,107,292	54,941	311,282,053
Finance										
Financial Consumer Agency of Canada	A	4	5,000						4	5,000
Financial Transactions and Reports Analysis Centre of Canada	A	5	80,521						5	80,521
Fisheries, Oceans and the Canadian Coast Guard										
Fisheries and Oceans	A/C/D	131	95,319			[2]	1	43,400	132	138,719
Global Affairs										
Foreign Affairs, Trade and Development	A	5	468,296						5	468,296
Health										
Health	A	65	1,882,373						65	1,882,373
Canadian Food Inspection Agency	A	96	118,235						96	118,235
Public Health Agency of Canada	A	4	245,224						4	245,224
Immigration, Refugees and Citizenship										
Citizenship and Immigration	A/C	188	956,279			[2]	23,480	2,350,310	23,668	3,306,589
Indigenous and Northern Affairs										
Indian Residential Schools Truth and Reconciliation Commission	A	2	2,283						2	2,283
Innovation, Science and Economic Development										
Industry	A/D	169	19,566,220						169	19,566,220
Atlantic Canada Opportunities Agency	A/D	106	18,101,810						106	18,101,810
Canadian Northern Economic Development Agency	A	2	1,691						2	1,691
Economic Development Agency of Canada for the Regions of Quebec	A	8	759,729						8	759,729
Federal Economic Development Agency for Southern Ontario	A	4	5,632,237						4	5,632,237
National Research Council of Canada	A	142	414,012						142	414,012
Statistics Canada	A/D	39	3,538						39	3,538
Western Economic Diversification	A	1	660,159						1	660,159
Justice										
Justice	C					[2]	63,339	4,963,238	63,339	4,963,238
Canadian Human Rights Commission	A	2	4,655						2	4,655
Courts Administration Service	A	2	5,700						2	5,700
Office of the Director of Public Prosecutions	A	3	1,104						3	1,104
Office of the Information and Privacy Commissioners of Canada	A	1	934						1	934

Debts, obligations and claims written off or forgiven—*continued*

(in dollars)

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
Description	Code[1]	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
National Defence										
National Defence	A	87	585,879						87	585,879
National Revenue										
Canada Revenue Agency	A	910,978	2,383,040,286						910,978	2,383,040,286
Natural Resources										
Natural Resources	D	63	1,961						63	1,961
Canadian Nuclear Safety Commission	A	8	11,502						8	11,502
Public Safety and Emergency Preparedness										
Canada Border Services Agency	A	7,527	2,121,275						7,527	2,121,275
Canadian Security Intelligence Service	A/D	16	43,679						16	43,679
Correctional Service of Canada	A	138	13,496						138	13,496
Public Services and Procurement										
Public Works and Government Services	A/D	16	163,954						16	163,954
Real Property Services Revolving Fund	A/D	3	1,630						3	1,630
Translation Bureau Revolving Fund	A	1	1,053						1	1,053
Superannuation	A	38	520,000						38	520,000
Transport										
Transport	A	246	149,606						246	149,606
Treasury Board										
Secretariat	D	1	15						1	15
Veterans Affairs										
Veterans Affairs	A	268	1,147,252						268	1,147,252
		941,933	2,628,952,593				120,783	179,464,240	1,062,716	2,808,416,833
Bankruptcy and Insolvency Act										
Innovation, Science and Economic Development										
Economic Development Agency of Canada for the Regions of Quebec	A	26	14,764,515						26	14,764,515
National Revenue										
Canada Revenue Agency	A	33,797	350,289,641						33,797	350,289,641
Transport										
Transport	A	13	62,538						13	62,538
		33,836	365,116,694						33,836	365,116,694
Canada Small Business Financing Act										
Innovation, Science and Economic Development										
Industry	A	992	68,330,038						992	68,330,038
Canada Student Financial Assistance Act										
Families, Children and Social Development										
Employment and Social Development	B	295,619	238,236,858						295,619	238,236,858
Canada Student Loans Act										
Families, Children and Social Development										
Employment and Social Development	B	70	34,696						70	34,696

Debts, obligations and claims written off or forgiven—*concluded*

(in dollars)

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
Description	Code[1]	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
Canadian Food Inspection Agency Act										
Health										
Canadian Food Inspection Agency	C	12,426	1,061,204	–	–	–	–	–	12,426	1,061,204
Canadian Forces Members and Veterans Re-Establishment and Compensation Act										
Veterans Affairs										
Veterans Affairs	B	109	1,964,254	–	–	–	–	–	109	1,964,254
Canadian Forces Superannuation Act										
National Defence										
National Defence	C	10	86,661	–	–	–	–	–	10	86,661
Customs Act										
Public Safety and Emergency Preparedness										
Canada Border Services Agency	B	155	2,538,138	–	–	–	–	–	155	2,538,138
Department of Veterans Affairs Act										
Veterans Affairs										
Veterans Affairs	B	3	8,018	–	–	–	–	–	3	8,018
Employment Insurance Act										
Families, Children and Social Development										
Employment and Social Development	A/B	187,873	108,346,117	–	–	–	–	–	187,873	108,346,117
Excise Tax Act										
National Revenue										
Canada Revenue Agency[3]	B	11,011	72,504,860	–	–	–	–	–	11,011	72,504,860
Income Tax Act										
National Revenue										
Canada Revenue Agency[3]	B/D	414,116	681,099,746	–	–	–	–	–	414,116	681,099,746
Office of the Superintendent of Financial Institutions Act										
Finance										
Office of the Superintendent of Financial Institutions	A	8	6,650	–	–	–	–	–	8	6,650
Old Age Security Act										
Families, Children and Social Development										
Employment and Social Development	C	8,483	4,097,041	–	–	–	–	–	8,483	4,097,041
Pension Act										
Public Safety and Emergency Preparedness										
Royal Canadian Mounted Police	C	33	221,649	–	–	–	–	–	33	221,649
Veterans Affairs										
Veterans Affairs	B	78	377,626	–	–	–	–	–	78	377,626
		111	599,275	–	–	–	–	–	111	599,275
		1,906,755	**4,172,942,443**	–	–	–	**120,783**	**179,464,240**	**2,027,538**	**4,352,406,683**
Summary										
Write-offs	A	1,164,399	3,170,648,219	–	–	–	33,963	172,107,292	1,198,362	3,342,755,511
Forgiveness	B	368,775	687,545,637	–	–	–	–	–	368,775	687,545,637
Remissions	C	20,952	5,466,555	–	–	–	86,820	7,356,948	107,772	12,823,503
Waivers	D	352,629	309,282,032	–	–	–	–	–	352,629	309,282,032
		1,906,755	**4,172,942,443**	–	–	–	**120,783**	**179,464,240**	**2,027,538**	**4,352,406,683**

---

[1] Refer to the above table introduction for code descriptions.

[2] Order in Council remission of other debts as defined in section 23(2.1) of the FAA. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 2.3 of this section.

[3] Forgiveness related to the Fairness Package that emanates from the identified statutes.

Accountable advances

Information on accountable advances is required by section 38(3) of the *Financial Administration Act*.

Accountable advances

(in dollars)

	Advances outstanding as at March 31, 2016		Advances settled in April 2016		Advances outstanding as at April 30, 2016	
Department and agency	Number	Amount	Number	Amount	Number	Amount
Agriculture and Agri-Food						
Agriculture and Agri-Food	105	108,566	64	72,332	41	36,234
Canadian Dairy Commission	1	400	–	–	1	400
Canadian Grain Commission	18	9,163	14	3,875	4	5,288
	124	*118,129*	*78*	*76,207*	*46*	*41,922*
Canadian Heritage						
Canadian Heritage	21	12,753	1	843	20	11,910
Canadian Radio-television and Telecommunications Commission	18	13,857	1	1,000	17	12,857
Library and Archives of Canada	12	4,650	–	–	12	4,650
National Film Board	56	45,556	9	11,859	47	33,697
	107	*76,816*	*11*	*13,702*	*96*	*63,114*
Environment and Climate Change						
Environment	160	229,720	28	31,781	132	197,939
Canadian Environmental Assessment Agency	13	14,255	–	–	13	14,255
Parks Canada Agency	241	273,795	225	256,799	16	16,996
	414	*517,770*	*253*	*288,580*	*161*	*229,190*
Families, Children and Social Development						
Employment and Social Development	*108*	*435,729*	*55*	*25,196*	*53*	*410,533*
Finance						
Finance	8	7,957	1	830	7	7,127
Financial Consumer Agency of Canada	3	6,026	–	–	3	6,026
Financial Transactions and Reports Analysis Centre of Canada	5	4,750	–	–	5	4,750
Office of the Auditor General	6	1,800	6	1,800	–	–
Office of the Superintendent of Financial Institutions	6	5,700	–	–	6	5,700
	28	*26,233*	*7*	*2,630*	*21*	*23,603*
Fisheries, Oceans and the Canadian Coast Guard						
Fisheries and Oceans	*260*	*231,133*	*222*	*209,239*	*38*	*21,894*
Global Affairs						
Foreign Affairs, Trade and Development	2,371	22,608,554	9	52,814	2,362	22,555,740
International Joint Commission (Canadian Section)	4	12,199	3	2,029	1	10,170
	2,375	*22,620,753*	*12*	*54,843*	*2,363*	*22,565,910*
Health						
Health	123	55,137	118	54,056	5	1,081
Canadian Food Inspection Agency	103	138,938	58	37,160	45	101,778
Canadian Institutes of Health Research	1	1,300	–	–	1	1,300
Patented Medicine Prices Review Board	1	500	1	500	–	–
Public Health Agency of Canada	23	7,850	23	7,850	–	–
	251	*203,725*	*200*	*99,566*	*51*	*104,159*
Immigration, Refugees and Citizenship						
Citizenship and Immigration	139	540,617	33	97,540	106	443,077
Immigration and Refugee Board	27	48,203	3	8,211	24	39,992
	166	*588,820*	*36*	*105,751*	*130*	*483,069*

Accountable advances—*continued*

(in dollars)

Department and agency	Advances outstanding as at March 31, 2016		Advances settled in April 2016		Advances outstanding as at April 30, 2016	
	Number	Amount	Number	Amount	Number	Amount
Indigenous and Northern Affairs						
Indian Affairs and Northern Development	19	20,011	4	1,765	15	18,246
Canadian High Arctic Research Station	9	7,392	5	4,685	4	2,707
	28	*27,403*	*9*	*6,450*	*19*	*20,953*
Infrastructure and Communities						
Office of Infrastructure of Canada	*2*	*1,200*	–	–	*2*	*1,200*
Innovation, Science and Economic Development						
Industry	61	29,482	61	29,482	–	–
Atlantic Canada Opportunities Agency	12	2,150	–	–	12	2,150
Canadian Northern Economic Development Agency	1	250	–	–	1	250
Canadian Space Agency	4	7,309	–	–	4	7,309
Economic Development Agency of Canada for the Regions of Quebec	20	4,913	1	175	19	4,738
Federal Economic Development Agency for Southern Ontario	5	5,082	1	1,582	4	3,500
Natural Sciences and Engineering Research Council	7	2,150	–	–	7	2,150
Social Sciences and Humanities Research Council	1	350	–	–	1	350
Statistics Canada	561	886,894	191	213,732	370	673,162
Western Economic Diversification	5	1,600	–	–	5	1,600
	677	*940,180*	*254*	*244,971*	*423*	*695,209*
Justice						
Justice	52	8,024,150	–	–	52	8,024,150
Canadian Human Rights Commission	3	2,500	3	2,500	–	–
Courts Administration Service	40	7,495	40	7,495	–	–
Office of the Commissioner for Federal Judicial Affairs	198	1,496,122	–	–	198	1,496,122
Office of the Director of Public Prosecutions	22	16,030	2	1,750	20	14,280
Offices of the Information and Privacy Commissioners of Canada	5	2,102	–	–	5	2,102
Registrar of the Supreme Court of Canada	3	1,650	–	–	3	1,650
	323	*9,550,049*	*45*	*11,745*	*278*	*9,538,304*
National Defence						
National Defence	10,938	39,051,802	4,684	10,141,794	6,254	28,910,008
Communications Security Establishment	156	651,191	101	342,561	55	308,630
Military Grievances External Review Committee	1	500	1	500	–	–
Office of the Communications Security Establishment Commissioner	1	300	–	–	1	300
	11,096	*39,703,793*	*4,786*	*10,484,855*	*6,310*	*29,218,938*
National Revenue						
Canada Revenue Agency	*284*	*239,206*	*58*	*102,537*	*226*	*136,669*
Natural Resources						
Natural Resources	70	364,474	12	29,107	58	335,367
Canadian Nuclear Safety Commission	5	1,150	–	–	5	1,150
	75	*365,624*	*12*	*29,107*	*63*	*336,517*
Office of the Governor General's Secretary						
Office of the Governor General's Secretary	*5*	*2,700*	–	–	*5*	*2,700*
Parliament						
House of Commons	399	717,435	2	1,064	397	716,371
Library of Parliament	6	2,100	–	–	6	2,100
Office of the Conflict of Interest and Ethics Commissioner	1	500	–	–	1	500
Senate	14	5,150	–	–	14	5,150
Senate Ethics Officer	1	250	–	–	1	250
	421	*725,435*	*2*	*1,064*	*419*	*724,371*

Accountable advances—*concluded*

(in dollars)

Department and agency	Advances outstanding as at March 31, 2016		Advances settled in April 2016		Advances outstanding as at April 30, 2016	
	Number	Amount	Number	Amount	Number	Amount
Privy Council						
Privy Council Office	60	105,687	10	43,645	50	62,042
Canadian Intergovernmental Conference Secretariat	2	600		—	2	600
Canadian Transportation Accident Investigation and Safety Board	14	9,200	—		14	9,200
Office of the Chief Electoral Officer	7	1,600			7	1,600
Office of the Commissioner of Official Languages	7	2,000	7	2,000	—	
Security Intelligence Review Committee	1	300			1	300
	91	*119,387*	*17*	*45,645*	*74*	*73,742*
Public Safety and Emergency Preparedness						
Public Safety and Emergency Preparedness	22	15,295	3	3,314	19	11,981
Canada Border Services Agency	602	1,084,018	34	97,567	568	986,451
Canadian Security Intelligence Service	74	7,715,268	1	6,501,913	73	1,213,355
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police	3	1,300	—		3	1,300
Correctional Service of Canada	230	334,337	11	13,126	219	321,211
Office of the Correctional Investigator of Canada	1	300		—	1	300
Parole Board of Canada	7	4,337	2	2,837	5	1,500
Royal Canadian Mounted Police	2,107	14,316,859	1,046	10,746,925	1,061	3,569,934
Royal Canadian Mounted Police External Review Committee	1	250	—		1	250
	3,047	*23,471,964*	*1,097*	*17,365,682*	*1,950*	*6,106,282*
Public Services and Procurement						
Public Works and Government Services	110	100,493	80	53,428	30	47,065
Shared Services Canada	33	33,802	—		33	33,802
	143	*134,295*	*80*	*53,428*	*63*	*80,867*
Transport						
Transport	*818*	*276,332*	*2*	*11,000*	*816*	*265,332*
Treasury Board						
Secretariat	49	66,226	5	3,386	44	62,840
Canada School of Public Service	11	7,819	—		11	7,819
Office of the Commissioner of Lobbying	1	200	1	200		—
Office of the Public Sector Integrity Commissioner	4	4,341	1	1,000	3	3,341
	65	*78,586*	*7*	*4,586*	*58*	*74,000*
Veterans Affairs						
Veterans Affairs	*50*	*33,833*	*45*	*30,062*	*5*	*3,771*
Total	**20,958**	**100,489,095**	**7,288**	**29,266,846**	**13,670**	**71,222,249**

Losses of public money and property

The following statements present information on losses of public money and property as required under the Treasury Board *Directive on Losses of Money or Property*.

Losses of revenues due to fraud or willful misrepresentation—discovered or detected in 2015–2016

(in dollars)

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 2015–2016	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
National Revenue					
Canada Revenue Agency					
Cases before the Courts (CRA's estimate of the amount of tax evaded or refunds fraudulently obtained)					
Goods and services tax/harmonized sales tax	30	48,960,178	–	[1]	[1]
Income tax	84	46,130,732	–	[1]	[1]
Other administered losses	3	527,068	–	[1]	[1]
	117	*95,617,978*	–	–	–
Court convictions (amount of tax evaded or refunds fraudulently obtained as determined by the Court)					
Goods and services tax/harmonized sales tax	16	1,251,325	308,753	491,246	451,326
Income tax	39	4,594,597	1,201,361	509,662	2,883,574
	55	*5,845,922*	*1,510,114*	*1,000,908*	*3,334,900*
	172	**101,463,900**	**1,510,114**	**1,000,908**	**3,334,900**
Environment and Climate Change					
Parks Canada Agency					
Loss of revenues due to erroneous credit card number	**5**	**447**	–	**447**	–
Public Safety and Emergency Preparedness					
Canada Border Services Agency					
Loss of revenues due to *Customs Act* infractions					
Misrepresentation – Value	1	1,887	–	1,887	–
Non report/Smuggling	15	45,750	–	45,750	–
Other infractions	2	14,299	–	8,199	6,100
	18	**61,936**	–	**55,836**	**6,100**
Public Services and Procurement					
Public Works and Government Services					
Loss of revenues under the GCSurplus program					
Fraud by credit card	**30**	**42,850**	–	**42,850**	–
Total	**225**	**101,569,133**	**1,510,114**	**1,100,041**	**3,341,000**

[1] These amounts can only be estimated following a court conviction.

Losses of public money due to an offence, illegal act or accident—occurrence or discovery in 2015–2016

(in dollars)

Brief description of loss	Charged to 2015–2016 vote	Amount of loss	Amount recovered in 2015–2016	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Agriculture and Agri-Food					
Agriculture and Agri-Food					
Fraudulent use of taxi chit (1 case)		8,597	8,597	–	–
Environment and Climate Change					
Environment					
Unauthorized use of designated travel card (4 cases)	1	8,617	100	–	8,517
Parks Canada Agency					
Fraudulent use of acquisition card (1 case)	1	1,632	1,632	–	–
Loss of cash float (1 case)	1	50	–	50	–
Net cashier shortage (gross shortage $115,521; gross overage $102,534)	1	12,987	–	12,987	–
Theft of cash float (2 cases)	1	658	–	658	–
Theft of money from a vault (90 cases)	1	1,000	–	1,000	–
Theft of petty cash (1 case)	1	100	–	100	–
Unpaid travel card (1 case)	1	433	–	433	–
Families, Children and Social Development					
Employment and Social Development					
Cashier shortage (7 cases)	1	130	–	130	–
Fraudulent claim for Canada Pension Plan (40 cases)	(S)	491,332	61,359	149,858	280,115
Fraudulent claim for Canada Student Loans (25 cases)	(S)	267,856	34,104	14,412	219,340
Fraudulent claim for Employment Insurance Benefits (86,146 cases)	(S)	117,596,841	34,074,862	22,720	83,499,259
Fraudulent claim for Old Age Security (15 cases)	(S)	795,157	145,350	–	649,807
Fraudulent or unsupported claim for grants and contributions (2 cases)	5	2,756,135	–	106,127	2,650,008
Loss due to administrative error (6 cases)	1	1,505	–	1,505	–
Loss of deposit (5 cases)	1	1,290	–	1,290	–
Fisheries, Oceans and the Canadian Coast Guard					
Fisheries and Oceans					
Fraudulent use of acquisition card due to identity theft (10 cases)	1	31,904	31,882	22	–
Unauthorized use of acquisition card (5 cases)	1	4,646	172	4,474	–
Unauthorized use of travel card (12 cases)	1	23,688	8,258	–	15,430
Global Affairs					
Foreign Affairs, Trade and Development					
Counterfeit bill in bank deposit (2 cases)	1	97	–	97	–
Fraudulent claim for grants and contributions (1 case)		27,000	–	27,000	–
Fraudulent use of taxi voucher and travel and acquisition card (1 case)		13,872	–	–	13,872
Inflated invoice by suppliers and employees (1 case)		1,728,000	–	1,728,000	–
Loss of consular revenues (1 case)	1	365	–	365	–
Loss of money due to an administrative error (2 cases)	1	333	–	333	–
Theft of petty cash funds (1 case)		229	229	–	–
Health					
Health					
Inappropriate use of government resources (1 case)	1	11,963	–	–	11,963
Overpayment - Non-insured health service provider (1 case)	1	360,255	–	–	360,255
Theft of petty cash funds (3 cases)	1	1,019	–	1,019	–

Losses of public money due to an offence, illegal act or accident—occurrence or discovery in 2015–2016—*continued*

(in dollars)

Brief description of loss	Charged to 2015–2016 vote	Amount of loss	Amount recovered in 2015–2016	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Canadian Food Inspection Agency					
Loss of cash receipt (2 cases)	1	60	—	60	—
Unauthorized use of acquisition card (4 cases)	1	397	397		—
Unauthorized use of taxi voucher (3 cases)	1	63	53		10
Unauthorized use of travel card (1 case)	1	295	295	—	—
Immigration, Refugees and Citizenship					
Citizenship and Immigration					
Unauthorized use of taxi voucher (1 case)	1	45	—	45	—
Indigenous and Northern Affairs					
Indian Affairs and Northern Development					
Fraudulent claim for contributions (1 case)		153,250	—	—	153,250
Loss of cash receipt (2 cases)	1	359	—	359	—
Infrastructure and Communities					
Office of Infrastructure of Canada					
Fraudulent endorsement of cheque from supplier (1 case)		7,514	—	7,514	
Innovation, Science and Economic Development					
Atlantic Canada Opportunities Agency					
Theft of petty cash funds (1 case)	1	500	—	500	—
Canadian Space Agency					
Fraudulent use of acquisition card (1 case)		2,058	2,058	—	—
Fraudulent use of travel card (4 cases)		4,170	4,170	—	—
Justice					
Justice					
Loss of petty cash funds (1 case)	1	197		197	
Courts Administration Service					
Loss of deposit (1 case)	1	3,610	—	510	3,100
National Defence					
National Defence					
Direct Fund Transfer (DFT) error (3 cases)		781	—	500	281
Discrepancy in Working Capital Fund (2 cases)		1,990	—	—	1,990
Duplicate accountable advance (1 case)		3,810	—	—	3,810
Fraudulent use of designated acquisition card (1 case)	1	10,301	1,000	—	9,301
Loss of accountable advance (2 cases)		2,515	47	2,468	—
National Revenue					
Canada Revenue Agency					
Fraudulent claim paid for sick and other leave benefits (3 cases)	1	1,588	973	—	615
Fraudulent claim paid for sick and other leave benefits and unauthorized use of travel advance (1 case)	1	2,257	1,373	—	884
Fraudulent salary payment for unreported absence (3 cases)	1	10,610	1,243	—	9,367
Unauthorized use of travel card (1 case)	1	4,430	4,430	—	—
Natural Resources					
Natural Resources					
Theft of petty cash funds (1 case)		525	—	525	—

Losses of public money due to an offence, illegal act or accident—occurrence or discovery in 2015–2016—*concluded*

(in dollars)

Brief description of loss	Charged to 2015–2016 vote	Amount of loss	Amount recovered in 2015–2016	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Parliament					
Senate					
Loss following a review of claims for living allowance in the National Capital Region and/or travel and/or office expenses (15 cases)		694,161	29,424		664,737
Public Safety and Emergency Preparedness					
Canada Border Services Agency					
Loss of cashier float (1 case)	1	700	–	700	–
Loss of petty cash funds (1 case)	1	80	–	80	–
Theft of security deposit (1 case)	1	150	–	150	–
Unauthorized use of acquisition card (1 case)	1	614	–	–	614
Correctional Service of Canada					
Loss of petty cash (4 cases)	1	750	–	400	350
Royal Canadian Mounted Police					
Loss of cash receipt (1 case)	1	390	–	390	–
Loss of petty cash funds (1 case)	1	60		60	
Public Services and Procurement					
Public Works and Government Services					
Administrative error on direct deposit (1 case)	1	9,053	–		9,053
Fraudulent use of wireless network connection (1 case)		260	–	260	
Overpayment - Public Service Pension Fund		169,594	3,347	121,882	44,365
Unauthorized use of cellular phone (1 case)	1	4,944	4,944		–
Unauthorized use of travel card (4 cases)	1	8,697	3,045		5,652
Receiver General — Cheque Redemption Control Directorate					
Receiver General cheques including employment insurance warrants and Bank of Canada cheques					
Forged endorsement (2,156 cases)		1,742,850	1,741,911	939	
Irregular endorsement (72 cases)		93,720	93,720		
Misdirected direct deposit (11,723 cases)		8,332,870	6,474,678	1,137,125	721,067
Not endorsed (896 cases)		783,217	783,217		
Others (1,432 cases)		3,899,382	3,856,386	42,996	–
Transport					
Transport					
Unauthorized use of taxi voucher (1 case)	1	24	–	24	
Unauthorized use of travel card (7 cases)	1	16,504	1,644		14,860
Violation ticket (6 cases)	1	221	–	221	–
Treasury Board					
Secretariat					
Fraudulent benefit claim (4 cases)	20	320,150	–		320,150
Total		**140,437,407**	**47,374,900**	**3,390,485**	**89,672,022**

Losses of public property due to an offence or other illegal act—occurrence or discovery in 2015–2016

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2015–2016	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Agriculture and Agri-Food				
Agriculture and Agri-Food				
Theft of BlackBerry (3 cases)	600	—	600	—
Theft of cellular phone (1 case)	200	—	200	—
Theft of computer (1 case)	1,500	—	1,500	—
Theft of Crown vehicle (1 case)	6,206	—	6,206	—
Theft of materials and supplies (2 cases)	3,399	—	3,399	—
Vandalism to Crown vehicle (1 case)	226	—	226	—
Vandalism to government building (1 case)	15,000	—	15,000	—
Vandalism to government property (1 case)	24,950	—	—	24,950
Canadian Grain Commission				
Theft of Blackberry (1 case)	200	—	200	—
Canadian Heritage				
Canadian Heritage				
Theft of a laptop (1 case)	1,100	—	1,100	—
National Film Board				
Theft of cellular phone (1 case)	200	—	200	—
Theft of headphones (2 cases)	200	—	200	—
Theft of laptop (3 cases)	6,500	—	6,500	—
Theft of tablet (2 cases)	1,800	—	1,800	—
Environment and Climate Change				
Environment				
Theft of BlackBerry (2 cases)	400	—	400	—
Theft of boat (1 case)	4,300	—	4,300	—
Theft of field equipment (5 cases)	38,912	—	38,912	—
Theft of laptop (10 cases)	9,790	—	9,790	—
Theft of trailer (1 case)	500	—	500	—
Theft of trailer hitch (1 case)	300	—	300	—
Vandalism to building (2 cases)	1,250	—	1,250	—
Vandalism to Crown vehicle (6 cases)	4,485	—	4,485	—
Parks Canada Agency				
Theft and vandalism of equipment (1 case)	10,275	—	10,275	—
Theft of bronze plate (2 cases)	8,000	—	8,000	—
Theft of copper (1 case)	4,000	—	4,000	—
Theft of day entry permits (1 case)	78	—	78	—
Theft of equipment (20 cases)	35,264	—	35,264	—
Theft of laptop (1 case)	1,801	—	1,801	—
Theft of load of gravel (1 case)	1,000	—	1,000	—
Theft of materials and supplies (4 cases)	576	—	576	—
Theft of telecommunication equipment (1 case)	200	—	200	—
Theft of tools (2 cases)	402	—	402	—
Theft of vehicle (2 cases)	75,800	60,700	15,100	—
Vandalism to equipment (2 cases)	430	—	430	—
Vandalism to building (13 cases)	6,641	541	6,100	—
Vandalism to Crown vehicle (3 cases)	1,300	—	1,300	—
Vandalism to real property (27 cases)	15,300	1,280	14,020	—

Losses of public property due to an offence or other illegal act—occurrence or discovery in 2015–2016—*continued*

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2015–2016	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Families, Children and Social Development				
Employment and Social Development				
Theft of BlackBerry (2 cases)	400		400	
Theft of laptop (13 cases)	4,270		4,270	
Theft of materials and supplies (13 cases)	430		430	
Vandalism to Crown vehicle (2 cases)	985		985	
Vandalism to building and other real property (2 cases)	1,271		1,271	
Vandalism to office furniture (1 case)	500		500	
Fisheries, Oceans and the Canadian Coast Guard				
Fisheries and Oceans				
Theft of Crown vehicle (1 case)	14,200			14,200
Theft of electronic equipment (2 cases)	1,750		1,750	
Theft of informatics equipment (3 cases)	2,670		2,670	
Theft of machinery and equipment (2 cases)	1,700	1,200	500	
Theft of materials and supplies (6 cases)	11,040		11,040	
Theft of transportation equipment (4 cases)	7,440	6,000	1,440	
Theft of telecommunication equipment (3 cases)	600		600	
Vandalism to Crown vehicle (1 case)	1,000		1,000	
Vandalism of machinery and equipment (2 cases)	31,045		31,045	
Vandalism of materials and supplies (1 case)	150		150	
Vandalism to building (5 cases)	6,375		6,375	
Global Affairs				
Foreign Affairs, Trade and Development				
Theft of watch received as a gift to the Crown (1 case)	2,000		2,000	
Health				
Health				
Theft of BlackBerry (3 cases)	600		600	
Theft of camera (1 case)	973		973	
Theft of cell phone charger (2 cases)	20		20	
Theft of laptop (14 cases)	15,400	4,400	11,000	
Theft of office supplies (2 cases)	213		213	
Canadian Food Inspection Agency				
Theft of protective clothing (1 case)	400		400	
Vandalism to Crown vehicle (27 cases)	18,946		18,946	
Public Health Agency of Canada				
Theft of BlackBerry (1 case)	200	200		
Theft of laptop (1 case)	1,100		1,100	
Theft of privacy screen (2 cases)	300		300	
Immigration, Refugees and Citizenship				
Citizenship and Immigration				
Theft of BlackBerry (2 cases)	400		400	
Theft of informatics equipment and accessories (1 case)	150		150	
Theft of laptop (1 case)	1,719		1,719	

Losses of public property due to an offence or other illegal act—occurrence or discovery in 2015–2016—*continued*

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2015–2016	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Indigenous and Northern Affairs				
Indian Affairs and Northern Development				
Theft of BlackBerry (5 cases)	1,000		1,000	
Theft of security equipment (1 case)	300		300	
Theft of television (1 case)	2,933		2,933	
Vandalism to furniture (1 case)	145		145	
Innovation, Science and Economic Development				
Industry				
Theft of BlackBerry (3 cases)	600		600	
Theft of laptop (1 case)	175		175	
Vandalism to land (1 case)	1,115		1,115	
Vandalism to perimeter fence (1 case)	200		200	
Vandalism to trailer (1 case)	167		167	
Atlantic Canada Opportunities Agency				
Theft of electronic equipment (1 case)	300		300	
National Research Council of Canada				
Theft of laptop (1 case)	1,800			1,800
Theft of technical equipment (1 case)	30,629			30,629
Statistics Canada				
Theft of laptop (1 case)	1,165		1,165	
Western Economic Diversification				
Theft of cellular phone (2 cases)	400		400	
Theft of tablet (3 cases)	4,093		4,093	
National Defence				
National Defence				
Theft of combat clothing (345 cases)	27,858	745	27,113	
Theft of computer (1 case)	1,800		1,800	
Theft of laptop (1 case)	843	150	693	
Theft of military specific equipment (85 cases)	17,532	1,471	16,061	
Theft of non-military specific equipment (76 cases)	4,916	10	4,906	
Theft of telecommunication equipment (2 cases)	1,086		1,086	
Theft of tools (13 cases)	2,945	53	2,892	
Theft of transportation equipment (2 cases)	9,300		9,300	
Theft of weapons and accessories (2 cases)	14		14	
National Revenue				
Canada Revenue Agency				
Theft of informatics part (1 case)	250		250	
Vandalism to Crown vehicle (1 case)	242		242	
Natural Resources				
Natural Resources				
Theft of equipment (1 case)	800		800	
Theft of laptop (1 case)	1,430		1,430	

Losses of public property due to an offence or other illegal act—occurrence or discovery in 2015–2016—*continued*

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2015–2016	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Parliament				
House of Commons				
Theft of GPS navigation device (1 case)	367	–	367	–
Theft of laptop (1 case)	2,557	–	2,557	–
Theft of microphone system (1 case)	599	–	599	–
Theft of software (2 cases)	512	–	512	–
Theft of tablet (1 case)	851	–	851	–
Privy Council				
Privy Council Office				
Theft of laptop (1 case)	695	–	–	695
Canadian Intergovernmental Conference Secretariat				
Theft of laptop (2 cases)	4,000	–	4,000	–
Canadian Transportation Accident Investigation and Safety Board				
Theft of laptop (1 case)	392	–	392	–
Public Safety and Emergency Preparedness				
Public Safety and Emergency Preparedness				
Theft of BlackBerry (1 case)	200	–	200	–
Theft of iPad (1 case)	890	–	890	–
Canada Border Services Agency				
Theft of authority card (7 cases)	28	–	28	–
Theft of cellular phone (7 cases)	1,300	–	1,300	–
Theft of key (2 cases)	120	–	120	–
Theft of uniform clothing (2 cases)	18	–	18	–
Theft of uniform component (14 cases)	3,283	–	3,283	–
Correctional Service of Canada				
Damage due to inmate disturbance (92 cases)	58,061	1,968	49,892	6,201
Damage due to intentional fire (11 cases)	393,095	–	391,794	1,301
Damage to plate glass window (9 cases)	4,300	148	3,687	465
Theft of supplies (25 cases)	11,652	–	11,652	–
Vandalism of motor vehicle (3 cases)	3,624	–	3,624	–
Vandalism of property and equipment (418 cases)	48,994	1,217	45,249	2,528
Royal Canadian Mounted Police				
Damage to government building (2 cases)	85,413	–	795	84,618
Damage to government vehicle (18 cases)	92,111	4,822	6,668	80,621
Theft of cellular phone (3 cases)	600	–	600	–
Theft of government equipment (6 cases)	2,290	–	2,290	–
Theft of informatics equipment (8 cases)	4,228	–	4,228	–
Vandalism to cellular phone (1 case)	200	–	–	200
Public Services and Procurement				
Public Works and Government Services				
Theft of BlackBerry (4 cases)	800	–	800	–
Theft of brass plate (2 cases)	2,030	–	2,030	–
Theft of cellular phone (1 case)	200	–	200	–
Theft of informatics equipment (3 cases)	345	–	345	–
Theft of laptop (4 cases)	3,846	–	3,846	–
Vandalism to building (7 cases)	10,447	–	10,447	–

Losses of public property due to an offence or other illegal act—occurrence or discovery in 2015–2016—*concluded*

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2015–2016	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Shared Services Canada				
Theft of informatics equipment (1 case)	100	–	100	–
Theft of laptop (1 case)	700	–	700	–
Transport				
Transport				
Theft of BlackBerry (5 cases)	1,000	–	1,000	–
Theft of boat and trailer (1 case)	2,000	–	2,000	–
Theft of cellular phone (2 cases)	400	–	400	–
Theft of laptop (1 case)	600	–	600	–
Theft of tablet (1 case)	500	–	500	–
Vandalism to Crown vehicle (1 case)	329	–	329	–
Treasury Board				
Secretariat				
Theft of projector (1 case)	1,000	–	1,000	–
Theft of tablet (3 cases)	2,400	–	2,400	–
Canada School of Public Service				
Theft of aluminum pole (1 case)	7,750	–	7,750	–
Total	**1,280,197**	**84,905**	**947,084**	**248,208**

Losses of public property due to accidental loss, destruction or damage—occurrence or discovery in 2015–2016

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2015–2016	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Agriculture and Agri-Food				
Agriculture and Agri-Food				
Damage to Crown vehicle in an accident (21 cases)	45,168		42,847	2,321
Damage to government building (2 cases)	535		535	
Damage to scientific equipment (1 case)	2,200		2,200	
Loss of BlackBerry (14 cases)	2,800		2,800	
Canadian Grain Commission				
Damage to Crown vehicle (1 case)	1,725			1,725
Canadian Heritage				
Canadian Radio-television and Telecommunications Commission				
Damage due to water pipe break (11 cases)	3,941		3,941	
Environment and Climate Change				
Environment				
Damage to building due to accidental fire (1 case)	3,500		3,500	
Loss of BlackBerry (8 cases)	1,600		1,600	
Loss of computer (1 case)	500		500	
Loss of computer monitor (2 cases)	400		400	
Loss of digital camera (1 case)	200		200	
Loss of DVD drive (1 case)	50		50	
Loss of field equipment (60 cases)	15,000		15,000	
Loss of GPS (1 case)	100		100	
Loss of handheld radio (1 case)	100		100	
Loss of laptop (7 cases)	5,000		5,000	
Loss of probe/sensor (1 case)	20,000		20,000	
Loss of scientific equipment (200 cases)	50,000		50,000	
Loss of vapour analyzer (1 case)	20,000		20,000	
Parks Canada Agency				
Damage to a boat (3 cases)	10,190		10,190	
Damage to building (2 cases)	11,868		11,868	
Damage to campground due to flood (1 case)	2,271,500		2,271,500	
Damage to Crown vehicle (61 cases)	130,235	3,938	125,797	500
Damage to equipment (4 cases)	28,038		28,038	
Damage to furniture (2 cases)	1,810		1,810	
Damage to heavy equipment (2 cases)	127,000		124,000	3,000
Damage to informatics equipment (2 cases)	200		200	
Damage to real property (11 cases)	45,298	13,260	8,419	23,619
Damage to telecommunication equipment (7 cases)	1,400		1,400	
Loss of equipment (4 cases)	818		818	
Loss of informatics equipment (1 case)	250		250	
Loss of telecommunication equipment (8 cases)	3,320		3,320	
Families, Children and Social Development				
Employment and Social Development				
Damage to a Crown vehicle (2 cases)	6,079		6,079	
Damage to computer equipment (1 case)	50		50	
Loss of BlackBerry (2 cases)	400		400	
Loss of computer equipment (58 cases)	6,972		6,972	
Loss of laptop (44 cases)	2,200		2,200	
Loss of materials and supplies (679 cases)	12,071		12,071	
Loss of USB key (12 cases)	854		854	

Losses of public property due to accidental loss, destruction or damage—occurrence or discovery in 2015–2016—*continued*

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2015–2016	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Finance				
Finance				
Loss of BlackBerry (1 case)	200	—	200	—
Office of the Auditor General				
Loss of BlackBerry (1 case)	100	—	100	—
Office of the Superintendent of Financial Institutions				
Damage to laptop (8 cases)	9,717	—	9,717	—
Loss of BlackBerry (6 cases)	810	—	810	—
Fisheries, Oceans and the Canadian Coast Guard				
Fisheries and Oceans				
Damage to building and other real property (including Small Craft Harbours) (7 cases)	1,454,587	—	1,454,587	—
Damage to Crown vehicle (33 cases)	73,558	—	61,472	12,086
Damage to machinery and equipment (3 cases)	13,185	—	13,185	—
Damage to materials and supplies (1 case)	400	—	400	—
Damage to telecommunication equipment (6 cases)	1,200	—	1,200	—
Loss of electronic equipment (1 case)	1,979	—	1,979	—
Loss of informatics equipment (1 case)	1,350	—	1,350	—
Loss of machinery and equipment (13 cases)	271,859	—	271,859	—
Loss of materials and supplies (1 case)	37,500	—	7,500	30,000
Loss of telecommunication equipment (19 cases)	4,250	—	4,250	—
Global Affairs				
Foreign Affairs, Trade and Development				
Fire incident at the High Commission of Canada to Malaysia (1 case)	123,000	—	123,000	—
Loss of earphones (1 case)	50	—	50	—
Loss of laptop computer (3 cases)	4,500	—	4,500	—
Loss of tablet computer (1 case)	350	—	350	—
Health				
Health				
Loss of BlackBerry (10 cases)	2,000	—	2,000	—
Loss of cellular phone (1 case)	200	—	200	—
Canadian Food Inspection Agency				
Damage to BlackBerry (1 case)	200	—	200	—
Damage to cellular phone (1 case)	200	—	200	—
Damage to Crown vehicle in an accident (87 cases)	176,901	19,809	106,911	50,181
Damage to fence (1 case)	500	—	500	—
Damage to public property due to flood (1 case)	5,750	—	5,750	—
Destruction of bicycle rack (2 cases)	1,480	—	1,480	—
Destruction of laptop (1 case)	700	—	700	—
Loss of BlackBerry (4 cases)	800	—	800	—
Loss of cellular phone (4 cases)	800	—	800	—
Loss of designation card (22 cases)	96	—	96	—
Loss of inspector badge (3 cases)	120	—	120	—
Loss of USB key (1 case)	10	—	10	—
Canadian Institutes of Health Research				
Loss of encrypted USB key (1 case)	33	—	33	—
Loss of recorder (1 case)	180	—	180	—
Public Health Agency of Canada				
Loss of BlackBerry (7 cases)	1,400	—	1,400	—

Losses of public property due to accidental loss, destruction or damage—occurrence or discovery in 2015–2016—*continued*

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2015–2016	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Immigration, Refugees and Citizenship				
Citizenship and Immigration				
Loss of BlackBerry (1 case)	200	—	200	—
Loss of cellular phone (1 case)	200	—	200	—
Loss of laptop (20 cases)	24,000	—	24,000	—
Loss of prepaid envelopes (1 case)	7,652	—	7,652	—
Loss of tablet (1 case)	1,200	—	1,200	—
Immigration and Refugee Board of Canada				
Loss of cellular phone (1 case)	200	—	200	—
Loss of USB key (3 cases)	120	—	120	—
Indigenous and Northern Affairs				
Indian Affairs and Northern Development				
Damage to Crown vehicle in an accident (1 case)	3,689	—	3,689	—
Loss of BlackBerry (11 cases)	2,200	—	2,200	—
Loss of laptop (1 case)	1,200	—	1,200	—
Infrastructure and Communities				
Office of Infrastructure of Canada				
Loss of BlackBerry (4 cases)	800	—	800	—
Innovation, Science and Economic Development				
Industry				
Damage to Crown vehicle (6 cases)	67,106	—	67,106	—
Loss of antenna (2 cases)	5,391	—	5,391	—
Loss of BlackBerry (17 cases)	3,400	—	3,400	—
Loss of box of letterhead paper (3 cases)	200	—	200	—
Loss of computer (9 cases)	1,509	—	1,509	—
Loss of DVD player (3 cases)	170	—	170	—
Loss of laptop (7 cases)	2,918	—	2,918	—
Loss of monitor (3 cases)	2,132	—	2,132	—
Loss of printer (1 case)	25	—	25	—
Loss of projector (5 cases)	8,971	—	8,971	—
Loss of refrigerator (1 case)	322	—	322	—
Loss of satellite telephone (1 case)	312	—	312	—
Loss of scientific laboratory equipment (4 cases)	5,629	—	5,629	—
Loss of security briefcase (1 case)	700	—	700	—
Loss of server (1 case)	431	—	431	—
Loss of tablet (4 cases)	1,331	—	1,331	—
Loss of transmitter (2 cases)	1,289	—	1,289	—
Loss of transponder (1 case)	50	—	50	—
Atlantic Canada Opportunities Agency				
Damage to Crown vehicle (3 cases)	2,426	—	2,426	—
Canadian Space Agency				
Damage to building due to water leak (1 case)	68,683	—	68,683	—
Economic Development Agency of Canada for the Regions of Quebec				
Loss of iPad (1 case)	258	—	258	—
Western Economic Diversification				
Loss of BlackBerry (3 cases)	600	—	600	—
Loss of cellular phone (1 case)	200	—	200	—
Loss of computer equipment (4 cases)	190	—	190	—

Losses of public property due to accidental loss, destruction or damage—occurrence or discovery in 2015–2016—*continued*

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2015–2016	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Justice				
Canadian Human Rights Commission				
Loss of BlackBerry Passport (1 case)	300	—	300	—
Loss of BlackBerry Q10 (1 case)	130	—	130	—
Courts Administration Service				
Damage to Crown vehicle (1 case)	1,800	—	1,800	—
Damage to equipment and furniture due to flood (1 case)	13,234	—	13,234	—
Office of the Director of Public Prosecutions				
Damage to Crown vehicle (1 case)	1,256	—	1,256	—
Loss of BlackBerry (2 cases)	400	—	400	—
Loss of identification and access card (11 cases)	186	20	166	—
Loss of informatics equipment (5 cases)	810	—	810	—
Loss of key (2 cases)	6	—	6	—
Registrar of the Supreme Court of Canada				
Loss of iPad (1 case)	800	—	800	—
National Defence				
National Defence				
Damage to combat clothing (63 cases)	6,111	82	6,029	—
Damage to Crown vehicle (8 cases)	6,200	—	6,200	—
Damage to military specific equipment (38 cases)	9,842	100	9,742	—
Damage to non-military specific equipment (9 cases)	2,990	—	2,990	—
Damage to residential housing units (72 cases)	78,960	15,661	21,927	41,372
Damage to technical equipment (1 case)	28	—	28	—
Damage to tools (1 case)	58	—	58	—
Fire damage within building (34 cases)	99,093	—	99,093	—
Loss of cellular phone (1 case)	200	—	200	—
Loss of combat clothing (6,054 cases)	504,434	19,422	485,012	—
Loss of computer (132 cases)	263,989	1,166	262,823	—
Loss of construction engineering equipment (4 cases)	7,821	—	7,821	—
Loss of electrical equipment (227 cases)	239,622	686	238,936	—
Loss of laptop (2 cases)	3,061	—	3,061	—
Loss of machinery (9 cases)	15,549	—	15,549	—
Loss of military specific equipment (4,573 cases)	966,949	85,321	881,628	—
Loss of non-military specific equipment (2,863 cases)	327,448	4,581	322,867	—
Loss of technical equipment (285 cases)	203,268	1,502	201,766	—
Loss of telecommunication equipment (114 cases)	169,740	2,051	167,689	—
Loss of tools (1,525 cases)	56,023	3,463	52,560	—
Loss of transportation equipment (47 cases)	134,942	—	134,942	—
Loss of weapons and accessories (1,285 cases)	36,584	4,158	32,426	—
Water damage within building (1 case)	63,000	—	63,000	—
National Revenue				
Canada Revenue Agency				
Damage to Crown vehicle (8 cases)	11,566	1,597	9,969	—
Damage to informatics equipment (1 case)	300	—	300	—
Loss of BlackBerry (26 cases)	5,200	—	5,200	—
Loss of cellular phone (13 cases)	2,600	—	2,600	—
Loss of informatics and telecommunication equipment and parts (117 cases)	7,849	—	7,849	—

Losses of public property due to accidental loss, destruction or damage—occurrence or discovery in 2015–2016—*continued*

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2015–2016	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Natural Resources				
Natural Resources				
Damage to Crown vehicle (1 case)	887	—	887	—
Loss of BlackBerry (1 case)	200	—	200	—
National Energy Board				
Loss of BlackBerry (12 cases)	4,800	—	4,800	—
Loss of laptop (3 cases)	5,274	—	5,274	—
Parliament				
House of Commons				
Loss of camera (1 case)	209	—	—	209
Loss of card scanner (1 case)	298	—	—	298
Loss of computer (8 cases)	8,094	—	—	8,094
Loss of furniture (8 cases)	1,800	—	—	1,800
Loss of furniture and equipment due to fire (2 cases)	57,483	27,993	29,490	—
Loss of GPS navigation device (2 cases)	352	—	—	352
Loss of image scanner (4 cases)	1,744	—	—	1,744
Loss of keyboard (1 case)	115	—	—	115
Loss of office equipment (1 case)	109	—	—	109
Loss of printer (2 cases)	1,539	—	—	1,539
Loss of small appliance (1 case)	200	—	—	200
Loss of software (8 cases)	3,048	—	—	3,048
Loss of tablet (2 cases)	655	—	—	655
Loss of television (3 cases)	471	—	—	471
Privy Council				
Canadian Transportation Accident Investigation and Safety Board				
Damage to BlackBerry (2 cases)	400	—	400	—
Office of the Chief Electoral Officer				
Loss of BlackBerry (7 cases)	2,199	—	2,199	—
Loss of iPad (1 case)	350	—	350	—
Loss of laptop (1 case)	85	—	85	—
Office of the Commissioner of Official Languages				
Damage to touch panel (1 case)	1,596	—	1,596	—
Public Safety and Emergency Preparedness				
Public Safety and Emergency Preparedness				
Damage to office furniture due to flood (1 case)	41,362	—	41,362	—
Loss of laptop (1 case)	1,519	—	1,519	—
Canada Border Services Agency				
Damage to Crown vehicle (1 case)	2,850	—	2,850	—
Loss of cellular phone (18 cases)	2,889	110	2,779	—
Loss of computer equipment (58 cases)	6,372	3,045	3,327	—
Loss of control access card (186 cases)	4,586	510	4,076	—
Loss of equipment (54 cases)	15,053	7	15,046	—
Loss of uniform component (54 cases)	6,189	1,055	5,134	—
Correctional Service of Canada				
Damage due to accidental fire (19 cases)	18,655	—	18,025	630
Damage due to water pipe break (5 cases)	7,522	—	7,522	—
Damage following motor vehicle accident (55 cases)	94,053	9,510	62,467	22,076
Damage to plate glass window (2 cases)	898	—	898	—

Losses of public property due to accidental loss, destruction or damage—occurrence or discovery in 2015–2016—*concluded*

(in dollars)

Brief description of loss	Amount of loss	Amount recovered in 2015–2016	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Damage to property and equipment (12 cases)	64,815	–	64,815	–
Loss of asset inventories (92 cases)	88,501	–	86,821	1,680
Loss of BlackBerry (15 cases)	3,000	–	3,000	–
Loss of cellular phone (3 cases)	600	–	600	–
Royal Canadian Mounted Police				
Damage to government building (13 cases)	49,107	1,041	48,066	–
Damage to government vehicle (848 cases)	2,158,520	292,623	1,533,267	332,630
Loss of cellular phone (66 cases)	13,200	–	13,200	–
Loss of government equipment (127 cases)	160,157	–	31,933	128,224
Public Services and Procurement				
Public Works and Government Services				
Damage to BlackBerry (6 cases)	1,200	–	1,200	–
Damage to building (2 cases)	11,873	–	11,873	–
Damage to Crown vehicle (5 cases)	11,067	7,324	3,743	–
Damage to headset (1 case)	147	–	147	–
Damage to property (2 cases)	9,558	–	9,558	–
Loss of BlackBerry (20 cases)	4,000	–	4,000	–
Loss of cabinet key (1 case)	248	–	248	–
Loss of cellular phone (13 cases)	2,600	–	2,600	–
Loss of informatics equipment (3 cases)	415	–	415	–
Shared Services Canada				
Loss of BlackBerry (17 cases)	3,400	–	3,400	–
Loss of cellular phone (1 case)	200	–	200	–
Transport				
Transport				
Damage to Crown vehicle (20 cases)	50,349	5,300	44,284	765
Damage to door (1 case)	1,000	–	1,000	–
Damage to runway sweeper (1 case)	27,760	–	27,760	–
Loss of BlackBerry (12 cases)	2,400	–	2,400	–
Loss of Entrust token (2 cases)	10	–	10	–
Loss of identification card (15 cases)	965	–	965	–
Loss of safety equipment (1 case)	800	–	800	–
Treasury Board				
Secretariat				
Loss of BlackBerry (20 cases)	4,000	600	3,400	–
Loss of laptop (11 cases)	9,220	–	9,220	–
Veterans Affairs				
Veterans Review and Appeal Board				
Loss of voice recorder (1 case)	400	–	400	–
Total	**11,454,758**	**525,935**	**10,259,380**	**669,443**

Losses of public money or property—update to cases reported in previous years' *Public Accounts of Canada*

(in dollars)

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2015–2016	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Agriculture and Agri-Food								
Canadian Grain Commission								
Fraudulent use of travel card (2 cases)	2014–2015	8,537		8,537	5,730	–		2,807
Improper use of workforce adjustment entitlement (1 case)	2014–2015	9,670	–	9,670		–	–	9,670
Loss of equipment (2 cases)	2014–2015	2,919	–	2,919	–		2,859	60
Misuse of designated travel card (1 case)	2012–2013	1,162		1,162	–	–	–	1,162
Misuse of employee travel card (4 cases)	2009–2010	13,472	–	13,472	12,588		–	884
Misuse of government employee travel card (2 cases)	2011–2012	12,274		12,274	10,317	–	–	1,957
Environment and Climate Change								
Environment								
Damage to Yellowknife Crown housing unit by former employee	2010–2011	13,986	–	13,986	7,802	2,659	–	3,525
Fraudulent use of travel card (1 case)	2014–2015	7,307		7,307	2,887			4,420
Loss of petty cash (5 cases)	2013–2014	7,894		7,894	–			7,894
Unauthorized use of acquisition card (1 case)	2014–2015	5,319	–	5,319	5,153	–	–	166
Unauthorized use of designated travel card (7 cases)	2012–2013	15,855		15,855	9,161	–	2,711	3,983
Parks Canada Agency								
Damage to Crown vehicle (51 cases)	2013–2014	217,650	–	217,650	42,356	1,251	174,043 [1]	–
Damage to Crown vehicle (23 cases)	2014–2015	84,631	–	84,631	1,095	8,526	75,010 [1]	–
Damage to equipment (2 cases)	2012–2013	102,599		102,599	–	–	102,599 [1]	–
Damage to equipment (5 cases)	2013–2014	44,951		44,951	10,599	–	34,352 [1]	–
Damage to other real property (15 cases)	2013–2014	140,127	426 [1]	140,553	32,078	40,426	68,049 [1]	–
Fraudulent travel cost (1 case)	2014–2015	5,000	–	5,000			5,000 [1]	–
Vandalism to building (10 cases)	2010–2011	46,450		46,450	20,000	9,167	8,846 [1]	8,437
Vandalism to furniture and furnishing (2 cases)	2014–2015	1,300	–	1,300	–	–	1,300 [1]	–
Vandalism to real property (12 cases)	2014–2015	18,229		18,229	–	280	17,949	
Families, Children and Social Development								
Employment and Social Development								
Fraudulent application forms pursuant to Canada Student Loans (19 cases)	2009–2010	137,572	13,795	151,367	9,717	1,317	42,662 [1]	97,671
Fraudulent application forms pursuant to Canada Student Loans (2 cases)	2010–2011	6,720	–	6,720	401		450	5,869
Fraudulent claims for Canada Student Loans (2 cases)	2012–2013	11,003	2,437	13,440			–	13,440
Fraudulent claims for Canada Student Loans (75 cases)	2013–2014	696,810	(3,833) [1]	692,977	239,704 [1]	31,089	43,864	378,320
Fraudulent claims for Canada Student Loans (30 cases)	2014–2015	266,102		266,102	23,903	21,258	–	220,941
Fraudulent claims for benefits:								
Canada Pension Plan	1986–1987	3,034	6,807	9,841	3,034	–	–	6,807
Canada Pension Plan	1989–1990	204,857	(183,862)	20,995	11,946		–	9,049
Canada Pension Plan	1990–1991	1,237,299	(1,025,534)	211,765	181,024	2,395	6,070	22,276
Canada Pension Plan	1991–1992	400,740	99,929 [1]	500,669	406,881	5,529	25,764	62,495
Canada Pension Plan	1992–1993	305,029	86,403	391,432	319,654	4,618	17,741	49,419
Canada Pension Plan	1993–1994	244,571	(39,300)	205,271	167,328	10,260	8,562	19,121
Canada Pension Plan	1994–1995	554,947	(182,831)	372,116	311,944	1,007	10,479	48,686

Losses of public money or property—update to cases reported in previous years' *Public Accounts of Canada*—*continued*

(in dollars)

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2015–2016	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Canada Pension Plan	1995–1996	724,248	443,520	1,167,768	893,278	27,832	23,598[1]	223,060
Canada Pension Plan	1996–1997	287,024	503,087	790,111	548,654	1,279	120,338[1]	119,840
Canada Pension Plan	1997–1998	1,862,075	(1,005,627)	856,448	585,457	9,641	42,716	218,634
Canada Pension Plan	1998–1999	922,012	345,788	1,267,800	720,202	16,349	202,996[1]	328,253
Canada Pension Plan	1999–2000	1,166,820	343,444[1]	1,510,264	934,403	20,244	38,181	517,436
Canada Pension Plan	2000–2001	1,426,831	(353,761)[1]	1,073,070	599,894	27,892	98,214	347,070
Canada Pension Plan	2001–2002	1,675,005	(714,864)	960,141	677,095	14,547	137,911[1]	130,588
Canada Pension Plan	2002–2003	540,077	106,811	646,888	448,661	9,212	60,990	128,025
Canada Pension Plan	2003–2004	331,076	605,698[1]	936,774	435,175	10,942	63,870[1]	426,787
Canada Pension Plan	2004–2005	709,351	(89,341)	620,010	322,878	6,712	18,812	271,608
Canada Pension Plan	2005–2006	392,020	108,410[1]	500,430	299,570	2,860	11,198	186,802
Canada Pension Plan	2006–2007	27,486	1,167,244[1]	1,194,730	493,483	19,145	127,339	554,763
Canada Pension Plan	2007–2008	852,364	233,011[1]	1,085,375	470,488	5,570	68,257	541,060
Canada Pension Plan	2008–2009	724,860	(382,226)[1]	342,634	197,576	1,032	3,953	140,073
Canada Pension Plan (292 cases)	2009–2010	606,033	475,509[1]	1,081,542	543,493	8,573	22,976	506,500
Canada Pension Plan (336 cases)	2010–2011	983,060	(494,643)	488,417	179,107	22,162		287,148
Canada Pension Plan (36 cases)	2011–2012	319,457	(40,629)	278,828	102,295	5,877	24,066	146,590
Canada Pension Plan (35 cases)	2013–2014	963,674	12,514[1]	976,188	32,630	24,398	8,881	910,279
Canada Pension Plan (61 cases)	2014–2015	710,001	(33)[1]	709,968	173,894	77,890	27,597[1]	430,587
Employment Insurance Benefits	2008–2009	116,135,633	(7,425,239)[1]	108,710,394	83,848,105[1]	665,925	24,196,364[1]	–
Employment Insurance Benefits (112,561 cases)	2009–2010	119,124,773	(14,482,172)[1]	104,642,601	78,846,758[1]	2,705,472	6,041,911[1]	17,048,460
Employment Insurance Benefits (115,812 cases)	2010–2011	136,713,797	(10,443,387)[1]	126,270,410	87,656,330[1]	5,782,806	2,814,306[1]	30,016,968
Employment Insurance Benefits (104,909 cases)	2011–2012	128,656,145	(7,309,633)[1]	121,346,512	76,707,011[1]	7,414,863	2,364,366[1]	34,860,272
Employment Insurance Benefits (112,693 cases)	2012–2013	158,787,153	(10,727,028)[1]	148,060,125	80,123,126[1]	12,369,615	2,422,739[1]	53,144,645
Employment Insurance Benefits (87,613 cases)	2013–2014	127,571,441	(7,073,283)[1]	120,498,158	51,523,534[1]	16,098,893	1,097,865[1]	51,777,866
Employment Insurance Benefits (80,696 cases)	2014–2015	106,864,887	(7,213,746)[1]	99,651,141	24,185,751[1]	23,199,933	420,161[1]	51,845,296
Family Allowances	1988–1989	144,968	(21,875)	123,093	60,664		61,849	580
Family Allowances	1991–1992	79,520	(5,817)	73,703	25,689		42,967	5,047
Family Allowances	1993–1994	113,772	42,974	156,746	44,191		111,252	1,303
Old Age Security	1985–1986	168,923	430,684	599,607	205,671	4,200	184,955	204,781
Old Age Security	1986–1987	173,459	68,877	242,336	97,864	–	143,876	596
Old Age Security	1987–1988	348,198	(103,471)	244,727	146,435	2,946	82,923	12,423
Old Age Security	1988–1989	1,149,776	(478,928)	670,848	234,114	2,581	276,880	157,273
Old Age Security	1989–1990	745,061	16,679	761,740	199,163	2,847	216,743	342,987
Old Age Security	1990–1991	450,788	34,157	484,945	120,607	–	192,431	171,907
Old Age Security	1991–1992	563,001	147,469	710,470	161,316	2,914	461,358	84,882
Old Age Security	1992–1993	541,650	565,793	1,107,443	178,306	241	821,811	107,085
Old Age Security	1993–1994	256,140	168,824	424,964	90,260	–	171,205	163,499
Old Age Security	1994–1995	1,076,882	138,857	1,215,739	209,131	–	775,160	231,448
Old Age Security	1995–1996	558,177	446,246	1,004,423	503,458	2,114	443,435	55,416
Old Age Security	1996–1997	556,744	1,014	557,758	48,688	300	419,849	88,921
Old Age Security	1997–1998	808,271	402,230	1,210,501	208,975	4,300	673,710	323,516
Old Age Security	1998–1999	955,473	203,073	1,158,546	305,397	7,204	422,651	423,294
Old Age Security	1999–2000	517,463	(63,522)	453,941	256,546	1,387	105,433	90,575
Old Age Security	2000–2001	985,419	(273,128)	712,291	233,249	920	121,558	356,564
Old Age Security	2001–2002	3,658,263	(3,147,092)	511,171	110,374[1]	9,802	69,331	321,664
Old Age Security	2002–2003	843,538	(248,553)	594,985	151,849	4,344	258,992	179,800

Losses of public money or property—update to cases reported in previous years' *Public Accounts of Canada*—*continued*

(in dollars)

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2015–2016	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Old Age Security	2003–2004	2,330,524	(1,016,831)	1,313,693	153,293	2,129	89,517	1,068,754
Old Age Security	2004–2005	1,013,070	(694,547)	318,523	132,921	7,999		177,603
Old Age Security	2005–2006	718,362	(253,155)	465,207	71,205	5,400	160,743	227,859
Old Age Security	2008–2009	134,360	(18,514)	115,846	70,666	12,821		32,359
Old Age Security (15 cases)	2009–2010	606,989	(16,326)	590,663	122,266	8,853		459,544
Old Age Security (2 cases)	2010–2011	95,829	–	95,829	17,555			78,274
Old Age Security (1 case)	2011–2012	14,995		14,995	5,760	1,644		7,591
Old Age Security (15 cases)	2012–2013	659,405	(8,707)	650,698	131,056	10,265		509,377
Old Age Security (16 cases)	2013–2014	585,092	(696) [1]	584,396	128,733 [1]	72,324	169,901	213,438
Old Age Security (41 cases)	2014–2015	2,055,396	(157,638) [1]	1,897,758	295,328	291,774	111,068 [1]	1,199,588
Fraudulent claim for overtime (1 case)	2013–2014	8,147		8,147	7,679			468
Fraudulent claim for Universal Child Care Benefits (2 cases)	2011–2012	14,000	300	14,300	12,600	1,100		600
Fraudulent claim for Universal Child Care Benefits (1 case)	2012–2013	8,500	–	8,500	–	–		8,500
Fraudulent claim for Universal Child Care Benefits (3 cases)	2014–2015	40,000	–	40,000	1,200	1,800		37,000
Fraudulent claims for grants and contributions (2 cases)	2011–2012	468,767	17,273	486,040	521	245		485,274
Fraudulent claims for grants and contributions (3 cases)	2012–2013	620,814	(288,008) [1]	332,806	22,563	69,099	82,102 [1]	159,042
Fraudulent claims for grants and contributions (1 case)	2014–2015	390,540		390,540				390,540
Fraudulent travel payment (1 case)	2014–2015	5,025		5,025				5,025
Losses of public money:								
Fraud by an employee (2 cases)	2006–2007	11,767	(769)	10,998	1,450	–	–	9,548
Fraudulent operation by an employee (Old Age Security) (3 cases)	2008–2009	115,669	(49,798)	65,871	18,393		673	46,805
Finance								
Office of the Superintendent of Financial Institutions								
Loss of BlackBerry (11 cases)	2014–2015	4,400	–	4,400		400	4,000	
Fisheries, Oceans and the Canadian Coast Guard								
Fisheries and Oceans								
Loss of vessel in fire (1 case)	2010–2011	50,000	–	50,000			15,000	35,000
Unauthorized claim paid to suppliers and contractors (1 case)	2012–2013	228,850		228,850			–	228,850
Unauthorized or fraudulent use of designated acquisition or travel card (258 cases)	2011–2012	63,046	196	63,242	58,419		3,829 [1]	994
Unauthorized use of acquisition card (5 cases)	2014–2015	1,028	–	1,028	–	1,000	28	–
Unauthorized use of designated travel card (5 cases)	2012–2013	9,582		9,582	6,345	2,446	–	791
Unauthorized use of travel card (9 cases)	2013–2014	22,100		22,100	10,621	2,483	4,072	4,924
Unauthorized use of travel card (17 cases)	2014–2015	27,758		27,758	8,599	8,239	7,204	3,716
Global Affairs								
Foreign Affairs, Trade and Development								
Fraudulent claim of travel expenses	2014–2015	663	–	663		663	–	–
Fraudulent relocation payments	2013–2014	2,604	1,291	3,895	2,604		–	1,291

Losses of public money or property—update to cases reported in previous years' *Public Accounts of Canada*—*continued*

(in dollars)

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2015–2016	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Fraudulent travel or overtime claims (3 cases)	2003–2004	42,559	(410)	42,149			1,149	41,000
Misuse of funds to make personal purchases	2010–2011	11,220		11,220	5,924			5,296
Theft of cash receipts from disposal of materiel	2013–2014	2,756		2,756	1,060		1,696 [1]	
Theft of immigration, mission visa or consular funds	1994–1995	176,857		176,857				176,857
Theft of mission funds (3 cases)	2000–2001	935,794		935,794				935,794
Theft of public money by employee	2014–2015	44,585		44,585				44,585
Health								
Health								
Claims for false overtime and misuse of taxi chits (1 case)	2009–2010	30,000	(21,462)	8,538			8,538 [1]	
False or fraudulent claims for contributions (3 cases)	2009–2010	8,399,000	(97,107)	8,301,893	769,437	79,302	4,518,071	2,935,083
False or fraudulent claims for contributions (1 case)	2010–2011	260,827		260,827	122,000	24,000		114,827
Fraudulent claims for benefits (2 cases)	2007–2008	149,674	(438)	149,236	27,900	2,200		119,136
Fraudulent claims for benefits (2 cases)	2009–2010	251,000	43,466	294,466	69,376			225,090
Fraudulent claims for contributions (2 cases)	2012–2013	115,926	(15,596)	100,330	31,909			68,421
Fraudulent travel claims and unreported leave of absence (1 case)	2010–2011	63,714	(25,969)	37,745				37,745
Fraudulent use of government acquisition and travel card (2 cases)	2014–2015	15,707		15,707		6,302		9,405
Inappropriate use of government resources and unearned salary (1 case)	2013–2014	141,423		141,423	22,365			119,058
Misuse of government acquisition card (1 case)	2009–2010	19,222		19,222	5,443			13,779
Overpayment - Non-insured health services providers (5 cases)	2009–2010	10,683,689	(6,772,053)	3,911,636	1,870,000	5,000	349,329	1,687,307
Overpayment - Non-insured health services providers (2 cases)	2013–2014	1,097,566		1,097,566	36,509		842,172	218,885
Overpayment - Non-insured health services providers (1 case)	2014–2015	46,676		46,676				46,676
Theft of wireless services (1 case)	2013–2014	7,924		7,924			7,924 [1]	
Canadian Food Inspection Agency								
Damage to Crown vehicle in an accident (102 cases)	2013–2014	190,761	50,350	241,111	24,323		216,788 [1]	
Damage to Crown vehicle in an accident (87 cases)	2014–2015	103,497		103,497	9,853		64,486	29,158
Unauthorized use of designated travel card (12 cases)	2012–2013	44,290	83	44,373	37,873	1,590	83 [1]	4,827
Unauthorized use of travel card (6 cases)	2014–2015	26,698		26,698	26,381	39		278
Canadian Institutes of Health Research								
Fraudulent claim for grant (1 case)	2013–2014	88,750		88,750	750	1,500		86,500
Public Health Agency of Canada								
Unauthorized use of long distance service (1 case)	2013–2014	1,800		1,800			1,800 [1]	
Immigration, Refugees and Citizenship								
Citizenship and Immigration								
Misappropriation of funds	2002–2003	178,540	(316)	178,224	87,739			90,485
Unauthorized use of travel card (2 cases)	2014–2015	24,567		24,567		3,107		21,460

Losses of public money or property—update to cases reported in previous years' *Public Accounts of Canada*—*continued*

(in dollars)

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2015–2016	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Immigration and Refugee Board								
Theft of overhead projector (2 cases)	2014–2015	250		250		250		
Indigenous and Northern Affairs								
Indian Affairs and Northern Development								
Fraudulent claims for post-secondary student support program, Quebec region (1 case)	2005–2006	60,000		60,000			9,000	51,000
Fraudulent use of acquisition card (1 case)	2010–2011	29,972		29,972	11,616	–		18,356
Unauthorized use of travel card (1 case)	2014–2015	5,033		5,033	418	628		3,987
Innovation, Science and Economic Development								
Economic Development Agency of Canada for the Regions of Quebec								
False or fraudulent claims paid for contributions (2 cases)	2011–2012	975,185		975,185	24,537	(939)	951,587 [1]	
Western Economic Diversification								
Loss of computer (1 case)	2012–2013	50		50		50		
National Defence								
National Defence								
Damage to residential housing units (586 cases)	2014–2015	95,780		95,780		56,982	24,708	14,090
Discrepancy in a standing advance - CFB Halifax	2002–2003	3,000		3,000			3,000 [1]	
Discrepancy in Working Capital Fund (CFB Wainwright)	2013–2014	2,612	48 [1]	2,660				2,660
Discrepancy in Working Capital Fund (HMCS Protecteur)	2013–2014	5,500		5,500				5,500
Discrepancy in Working Capital Fund (HMCS Regina)	2013–2014	1,100	(1,100) [1]					
Discrepancy of accountable advances (OP LOBE R6)	2014–2015	266		266				266
Fraudulent claims - CFB Halifax (1 case)	2010–2011	68,374	872	69,246				69,246
Fraudulent claims for education allowances - CFSU Brussels	2002–2003	92,000		92,000	27,000			65,000
Fraudulent claims, cashing of cheques and receipts of pay - CFSU Ottawa	1999–2000	28,305	69,952 [1]	98,257	24,391	2,250	[1]	71,616
Fraudulent payments deposited into personal bank account - Ottawa	2007–2008	33,948	1,341 [1]	35,289	17,626	8,905		8,758
Loss of accountable advance (3 cases)	2013–2014	1,933		1,933	1,245	388	300	
Loss of accountable advance - Borden (2 cases)	2011–2012	344		344	17			327
Loss of accountable advance - CFB Edmonton (16 cases)	2010–2011	10,528		10,528	5,709	900	3,919 [1]	
Loss of accountable advance - Libya (1 case)	2011–2012	13,039	(12,849)	190				190
Loss of accountable advance - Ottawa (1 case)	2012–2013	12,966		12,966				12,966
Loss of public funds - 8 Wing Trenton - theft	2009–2010	3,870	2,688	6,558	2,688			3,870

Losses of public money or property—update to cases reported in previous years' *Public Accounts of Canada*—*continued*

(in dollars)

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2015–2016	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Loss of standing advance Kandahar – suspected theft	2008–2009	20,538	(1,879)	18,659	9,632			9,027
Loss of standing advance – JTF Afghanistan (5 cases)	2009–2010	19,803	591	20,394	9,258		162 [1]	10,974
Loss of standing advance – CFSU(E) (1 case)	2012–2013	6,735		6,735			6,735 [1]	
Overpayment of employment benefits (CFB Esquimalt)	2013–2014	20,278		20,278	7,899	10,078		2,301
Theft of accountable advances (CFB Comox)	2014–2015	363	(363) [1]					
Theft of information technology equipment and computer peripheral (1 case)	2014–2015	281,094		281,094				281,094
Theft of revenue (Shearwater)	2014–2015	6,801		6,801		6,801		
National Revenue								
Canada Revenue Agency								
Court convictions (amount of tax evaded or refunds fraudulently obtained as determined by the Court)								
Goods and services tax/harmonized sales tax	2002–2003	13,042,536		13,042,536	1,148,373	7,825	11,886,338 [1]	
Goods and services tax/harmonized sales tax	2003–2004	6,804,991		6,804,991	2,752,099		3,864,779	188,113
Goods and services tax/harmonized sales tax	2004–2005	4,581,348		4,581,348	1,291,998	321	3,134,655 [1]	154,374
Goods and services tax/harmonized sales tax	2005–2006	5,924,283		5,924,283	1,552,509	3,332	4,346,645 [1]	21,797
Goods and services tax/harmonized sales tax	2006–2007	8,692,483	(17,804)	8,674,679	2,864,243	2,310	5,651,892 [1]	156,234
Goods and services tax/harmonized sales tax	2007–2008	17,198,434		17,198,434	3,396,302	56,503	13,333,601 [1]	412,028
Goods and services tax/harmonized sales tax	2008–2009	13,735,115		13,735,115	5,353,941	12,125	8,303,784 [1]	65,265
Goods and services tax/harmonized sales tax	2009–2010	7,265,375		7,265,375	1,976,836	27,330	4,672,735 [1]	588,474
Goods and services tax/harmonized sales tax	2010–2011	3,945,660		3,945,660	1,896,562	39,877	1,806,687 [1]	202,534
Goods and services tax/harmonized sales tax	2011–2012	13,871,865		13,871,865	8,248,757	89,223	4,926,003 [1]	607,882
Goods and services tax/harmonized sales tax	2012–2013	21,919,300		21,919,300	1,364,844	167,914	18,961,290 [1]	1,425,252
Goods and services tax/harmonized sales tax	2013–2014	18,502,691		18,502,691	704,331	21,681	17,209,084 [1]	567,595
Goods and services tax/harmonized sales tax	2014–2015	8,703,643		8,703,643	1,296,864	143,602	6,183,013 [1]	1,080,164
Income tax	2002–2003	8,768,905		8,768,905	4,676,128	3,708	4,087,742	1,327
Income tax	2003–2004	17,926,416		17,926,416	8,622,886		9,269,886	33,644
Income tax	2004–2005	7,922,895		7,922,895	5,586,807		2,308,731 [1]	27,357
Income tax	2005–2006	9,648,565		9,648,565	6,168,031		3,113,942 [1]	366,592
Income tax	2006–2007	5,865,180		5,865,180	2,795,673		2,937,918 [1]	131,589
Income tax	2007–2008	13,004,212		13,004,212	4,027,837	7,803	8,856,799 [1]	111,773
Income tax	2008–2009	15,362,835	(301,070)	15,061,765	8,339,360	17,248	6,074,940 [1]	630,217
Income tax	2009–2010	7,428,731		7,428,731	3,342,383	90,644	3,333,062 [1]	662,642
Income tax	2010–2011	22,442,722		22,442,722	9,559,828	310,730	11,306,297 [1]	1,265,867
Income tax	2011–2012	4,611,681		4,611,681	2,107,066	150,798	954,298	1,399,519
Income tax	2012–2013	11,831,325		11,831,325	4,965,088	397,738	3,381,350 [1]	3,087,149

Losses of public money or property—update to cases reported in previous years' *Public Accounts of Canada*—*continued*

(in dollars)

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2015–2016	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Income tax	2013–2014	8,814,118		8,814,118	1,752,120	292,285	3,181,439 [1]	3,588,274
Income tax	2014–2015	3,508,671		3,508,671	1,238,466	151,153	168,473 [1]	1,950,579
Other administered losses	2006–2007	72,003	–	72,003	68,465	3,030	508	
Other administered losses	2008–2009	96,645	–	96,645	7,444	2,345	83,072	3,784
Other administered losses	2009–2010	111,065	–	111,065	56,432	2,233	30,700	21,700
Other administered losses	2010–2011	161,040	–	161,040	153,913	1,067	3,087	2,973
Other administered losses	2011–2012	431,140	–	431,140	143,076	4,590	60,593	222,881
Other administered losses	2012–2013	47,923	–	47,923	25,893			22,030
Other administered losses	2013–2014	30,089	–	30,089	2,353		–	27,736
Other administered losses	2014–2015	209,003	–	209,003	21,022		164,906	23,075
Damage to Crown vehicle (9 cases)	2014–2015	33,758		33,758	–	1,417	32,341 [1]	
Fraudulent claims for sick and other leave benefits (8 cases)	2012–2013	34,939		34,939	31,190	1,377		2,372
Fraudulent claims for sick and other leave benefits (3 cases)	2013–2014	6,020	–	6,020	4,657	517	563 [1]	283
Fraudulent claim for travel costs (1 case)	2012–2013	20,993	(13,434)	7,559	7,548		11 [1]	
Fraudulent claim paid for sick and other leave benefits (1 case)	2014–2015	2,839	–	2,839	700	1,273	–	866
Fraudulent salary payment for unreported absences (6 cases)	2013–2014	77,379	–	77,379	46,877	–	17,772 [1]	12,730
Fraudulent salary payment for unreported absences (3 cases)	2014–2015	52,768		52,768	39,248	9,897		3,623
Personal purchases made by an employee using a Canada Revenue Agency charge card	2008–2009	3,219		3,219	397	583		2,239
Personal purchases made by an employee using a Canada Revenue Agency charge card and fraudulent claims for payment	2005–2006	7,752		7,752	3,359	3,726		667
Natural Resources								
Natural Resources								
Fraudulent cashing of traveller's cheques (2 cases)	2007–2008	12,895		12,895	8,664		–	4,231
Personal use of taxi voucher (1 case)	2014–2015	12		12			12 [1]	
Theft and unauthorized use of taxi chits	2010–2011	769	–	769				769
Theft of electronic equipment (1 case)	2014–2015	8,563		8,563	–	8,563		
Parliament								
Senate								
Loss due to claims for living allowance in the National Capital Region and/or travel expenses (3 cases)	2012–2013	314,758	141,408	456,166	410,226	36,695		9,245
Privy Council								
Privy Council Office								
Theft of taxi chits (2 cases)	2009–2010	5,509		5,509	945		50	4,514
Public Safety and Emergency Preparedness								
Canada Border Services Agency								
Loss of revenues due to Customs Act infractions								
Misrepresentation — Value	2014–2015	2,567,929		2,567,929	–	–	1,870,364	697,565
Non report/Smuggling	2011–2012	290,396		290,396	26,174	137,648	126,574 [1]	–
Non report/Smuggling	2013–2014	5,163,486	–	5,163,486	1,800	3,200	5,128,318 [1]	30,168

Losses of public money or property—update to cases reported in previous years' *Public Accounts of Canada*—*continued*

(in dollars)

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2015–2016	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Non report/Smuggling	2014–2015	22,205		22,205			22,205 [1]	
Other infractions	2013–2014	27,266		27,266	9,623	8,000		9,643
Theft of security deposit (1 case)	2014–2015	2,000		2,000			2,000	
Correctional Service of Canada								
Damage due to intentional fire (17 cases)	2012–2013	9,069		9,069		400	8,669	
Damage following motor vehicle accident (111 cases)	2013–2014	222,240	7,321 [1]	229,561	4,150		224,152 [1]	1,259
Damage following motor vehicle accident (60 cases)	2014–2015	205,612		205,612	4,446		175,986 [1]	25,180
Damage to property and equipment (19 cases)	2014–2015	47,609		47,609			34,854	12,755
Loss of petty cash (4 cases)	2014–2015	310		310	—		310 [1]	
Loss originating from fraudulent inmate money order	2012–2013	10,391		10,391	5,617	—		4,774
Vandalism to property and equipment (344 cases)	2014–2015	43,128		43,128	1,287	942	40,657 [1]	242
Royal Canadian Mounted Police								
Damage to a building and other real property (21 cases)	2014–2015	191,697	7,550 [1]	199,247	18,919		180,328 [1]	
Damage to Crown vehicles and other transportation equipment (27 cases)	2012–2013	39,797		39,797	10,298		28,624	875
Damage to Crown vehicles and other transportation equipment (616 cases)	2012–2013	1,687,182		1,687,182	287,666	7,786	1,337,875 [1]	53,855
Damage to Crown vehicles and other transportation equipment (917 cases)	2013–2014	2,368,257		2,368,257	336,435	27,278	1,797,510 [1]	207,034
Damage to Crown vehicles and other transportation equipment (37 cases)	2014–2015	88,577		88,577	698	4,037	81,656 [1]	2,186
Damage to Crown vehicles and other transportation equipment (954 cases)	2014–2015	2,836,969	(51,860) [1]	2,785,109	143,420	302,966	1,705,287 [1]	633,436
Damage to vehicle (1,068 cases)	2010–2011	2,864,071	1,311	2,865,382	597,611	—	2,252,352 [1]	15,419
Damage to vehicle (688 cases)	2011–2012	2,517,580	(18,587)	2,498,993	652,091		1,830,976	15,926
Theft of exhibit (1 case)	2013–2014	116,231	(219) [1]	116,012	—			116,012
Vandalism to Crown vehicles and other transportation equipment (7 cases)	2012–2013	2,861	—	2,861	55	760	2,046 [1]	—
Public Services and Procurement								
Public Works and Government Services								
Damage to property (12 cases)	2014–2015	55,738	(12,538) [1]	43,200	1,094	32,237	9,869 [1]	—
Fraud — Pay officer	2006–2007	250,000	—	250,000	67,274	7,292	—	175,434
Fraud — Public Service Pension Fund	2006–2007	1,185,000	(912,069)	272,931	80,966	2,600	129,767	59,598
Fraud — Public Service Pension Fund	2007–2008	87,464	(49,031)	38,433	1,870	—		36,563
Fraud — Public Service Pension Fund	2008–2009	58,187	74,834	133,021	6,053		109,830	17,138
Fraud — Public Service Pension Fund	2011–2012	71,131	—	71,131	11,355		2,000	57,776
Fraudulent use of acquisition card	2009–2010	4,087	—	4,087	2,099			1,988
Fraudulent use of taxi chits (2 cases)	2009–2010	21,156		21,156	110	160	1,156	19,730
Loss of money due to an illegal act	2004–2005	3,452,066		3,452,066	444,896	18,998	2,972,822 [1]	15,350
Malfeasance by an employee	2007–2008	2,775,542		2,775,542	939,229	12,401	1,469,947 [1]	353,965
Overpayment — Public Service Pension Fund	2007–2008	2,088,274	(1,644,255)	444,019	327,977		98,160	17,882
Overpayment — Public Service Pension Fund	2009–2010	211,459		211,459	104,833	3,438	52,245	50,943

Losses of public money or property—update to cases reported in previous years' *Public Accounts of Canada*—*continued*

(in dollars)

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2015–2016	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Overpayment — Public Service Pension Fund	2010–2011	145,480		145,480	81,258	750	14,623	48,849
Overpayment — Public Service Pension Fund	2012–2013	174,014		174,014	64,670	9,836		99,508
Overpayment — Public Service Pension Fund	2013–2014	497,792		497,792	121,682	32,644	6,549 [1]	336,917
Overpayment — Public Service Pension Fund	2014–2015	124,567		124,567	6,867	8,915		108,785
Sponsorship Program (2 cases)	2007–2008	2,568,561		2,568,561	1,248,512			1,320,049
Sponsorship Program	2008–2009	2,140,000		2,140,000	107,808	15,000	1,987,192	30,000
Theft of petty cash (1 case)	2013–2014	171		171			171 [1]	
Unauthorized use of acquisition card (3 cases)	2014–2015	5,669	(312) [1]	5,357	58	2,328		2,971
Unauthorized use of travel card (4 cases)	2014–2015	11,450		11,450	2,053	6,512		2,885
Receiver General — Cheque Redemption Control Directorate								
Receiver General cheques including employment insurance warrants and Bank of Canada cheques —								
Misdirected direct deposits (8,693 cases)	2014–2015	6,050,395		6,050,395	4,513,715	534,879	1,001,801 [1]	
Transport								
Transport								
Destruction of building due to fire (2 cases)	2014–2015	120,504		120,504		18,283	102,221 [1]	
Fraudulent travel claim (7 cases)	2009–2010	7,939		7,939	3,275	537		4,127
Treasury Board								
Secretariat								
Fraudulent benefit claim (health and dental plans) (5 cases)	2013–2014	189,739		189,739	20,803	11,578		157,358
Fraudulent benefit claim (5 cases)	2014–2015	70,725		70,725		3,429		67,296
Veterans Affairs								
Veterans Affairs								
False or fraudulent claims for War Veterans Allowance benefits (2 cases)	1992–1993	97,219	(5,634)	91,585	28,800	4,800	18,584	39,401
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1999–2000	107,828		107,828	14,274		79,289	14,265
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases)	1995–1996	71,625	(19,185)	52,440	19,289		5,947	27,204
Fraudulent endorsement of disability pension cheques cashed following death of payee	2003–2004	27,888		27,888				27,888
Fraudulent endorsement of disability pension cheques cashed following death of payee	2004–2005	30,108	(18,908)	11,200	686	2,405		8,109
Fraudulent endorsement of disability pension cheques cashed following death of payee	2005–2006	9,846		9,846	2,610		7,236 [1]	

Losses of public money or property—update to cases reported in previous years' *Public Accounts of Canada*—*concluded*

(in dollars)

Brief description of loss	Year loss reported in *Public Accounts of Canada*	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2015–2016	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Fraudulent endorsement of disability pension cheques cashed following death of payee	2006–2007	2,328		2,328	120	1,398		810
Fraudulent endorsement of disability pension cheques cashed following death of payee (5 cases)	2008–2009	378,004	(1)	378,003	44,689		221,791	111,523
Fraudulent endorsement of disability pension cheques cashed following death of payee (7 cases)	2010–2011	743,112		743,112	141,118	100	586,967 [1]	14,927
Fraudulent endorsement of disability pension cheques cashed following death of payee	2011–2012	89,698		89,698				89,698
Personal use of government charge card by an employee	2003–2004	13,704		13,704	1,352			12,352
Theft of disability pension payments following death of payee (3 cases)	2007–2008	51,893	(10,064)	41,829	12,203	896		28,730
Theft of disability pension payments following death of payee (6 cases)	2008–2009	83,556	(14,175)	69,381	15,047		39,985	14,349
Total		**1,287,091,917**	**(78,634,850)**	**1,208,457,067**	**610,227,420**	**72,700,877**	**238,262,836**	**287,225,934**

[1] Amends previous year's *Public Accounts of Canada*.

Section 3

2015–2016

Public Accounts of Canada

Professional and special services

Table of contents

Page

Professional and special services.. 3.2

Professional and special services

The following statement presents the total amount spent in the current fiscal year for each main classification of services allocated by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Professional and special services

(in dollars)

Department and agency	Business services	Construction services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services
Agriculture and Agri-Food						
Agriculture and Agri-Food	12,889,325		8,515,661	87,571	33,964,724	3,829,355
Canadian Grain Commission	581,970	–	–	17,813	695,438	236,864
	13,471,295	**–**	**8,515,661**	**105,384**	**34,660,162**	**4,066,219**
Canadian Heritage						
Canadian Heritage	2,244,990	–	185,326	38,199	5,694,353	1,584,100
Canadian Radio-television and Telecommunications Commission	98,070				2,097,129	940,587
Library and Archives of Canada	255,112	–	3,687	23,868	1,485,881	598,774
National Film Board	4,792		7,550,011		247,506	173,704
Office of the Co-ordinator, Status of Women	543,185	–			41,675	105,700
The National Battlefields Commission	37,874				25,495	15,798
	3,184,023	**–**	**7,739,024**	**62,067**	**9,592,039**	**3,418,663**
Environment and Climate Change						
Environment	20,031,784		31,197,733	123,160	8,306,460	8,274,559
Canadian Environmental Assessment Agency	118,470	–	–		836,876	803,078
Parks Canada Agency	4,155,080		95,948,376	78,313	6,274,860	5,342,993
	24,305,334	**–**	**127,146,109**	**201,473**	**15,418,196**	**14,420,630**
Families, Children and Social Development						
Employment and Social Development	362,362,265			7,623,348	186,935,571	7,892,677
Canadian Centre for Occupational Health and Safety	551,322					76,276
	362,913,587	**–**	**–**	**7,623,348**	**186,935,571**	**7,968,953**
Finance						
Finance	1,764,014	–		56,386	1,290,297	690,658
Financial Consumer Agency of Canada	677,280	–	–	–	446,437	261,760
Financial Transactions and Reports Analysis Centre of Canada	18,777			5,938	2,926,415	366,681
Office of the Auditor General	1,405,190			4,149	374,255	622,352
Office of the Superintendent of Financial Institutions	99,648	–		181	7,565,073	261,969
	3,964,909	**–**	**–**	**66,654**	**12,602,477**	**2,203,420**

The detailed information is available at http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/index-eng.html. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount spent for each main classification of services;
- a detailed listing, for each main classification of services, of the payments (i.e. cash payments and accrued charges) to one individual or one organization aggregating to $100,000 or over. This detail includes the name and location of the payee, together with the total amount paid; and,
- the total amount and the total number of payees, for each main classification of services, of payments to one individual or organization aggregating to less than $100,000.

Legal services	Management consulting services	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
3,502,935	2,677,002	3,036,603	14,071,892	594,190	461,243	3,787,809	20,710,848	108,129,158
314,552	286,022	19,232	108,571	116,178	8,606	475,994	15,297	2,876,537
3,817,487	**2,963,024**	**3,055,835**	**14,180,463**	**710,368**	**469,849**	**4,263,803**	**20,726,145**	**111,005,695**
2,048,399	128,327	1,113,768	738,667	310,204	221,867	1,508,632	5,173,525	20,990,357
231,453	931,439	150,539	82,050	314,602	76,839	572,565	28,339	5,523,612
509,584	181,408	1,311,094		206,373	46,437	694,412	1,796,882	7,113,512
25,438	689,212	121,201	173,922	146,195		252,516	1,394,591	10,779,088
		1,800	19,693	46,643	7,479	69,334	167,026	1,002,535
48,429		423,218		18,870	39,175	6,719	22,900	638,478
2,863,303	**1,930,386**	**3,121,620**	**1,014,332**	**1,042,887**	**391,797**	**3,104,178**	**8,583,263**	**46,047,582**
8,778,880	12,394,987	3,171,366	29,052,927	1,131,089	3,262,759	6,131,100	4,261,568	136,118,372
2,265,257	170,879	99	43,965	50,584	85	144,735	32,355	4,466,383
3,337,670	1,165,641	2,499,838	4,053,515	793,687	916,555	2,434,221	47,747,159	174,747,908
14,381,807	**13,731,507**	**5,671,303**	**33,150,407**	**1,975,360**	**4,179,399**	**8,710,056**	**52,041,082**	**315,332,663**
13,772,292	7,414,540	7,135,202	2,183,850	1,442,327	1,130,752	10,592,876	4,919,358	613,405,058
		11,580		73,907		51,180	666,713	1,430,978
13,772,292	**7,414,540**	**7,146,782**	**2,183,850**	**1,516,234**	**1,130,752**	**10,644,056**	**5,586,071**	**614,836,036**
4,576,963	101,795	549,504	32,960	619,570	183,371	671,146	508,370	11,045,034
257,229				107,256	74,280	94,374	1,233,279	3,151,895
782,677	29,678	82,758		224,365	53,553	626,529	209,316	5,326,687
57,288	100,876	228,595		934,845		898,093	141,754	4,767,397
876,569		163,499		643,460	92,385	1,007,938	2,054,215	12,764,937
6,550,726	**232,349**	**1,024,356**	**32,960**	**2,529,496**	**403,589**	**3,298,080**	**4,146,934**	**37,055,950**

Professional and special services—*continued*

(in dollars)

Department and agency	Business services	Construction services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services
Fisheries, Oceans and the Canadian Coast Guard						
Fisheries and Oceans	**99,430,713**	–	**69,925,476**	**439,653**	**9,588,603**	**4,303,234**
Global Affairs						
Foreign Affairs, Trade and Development	35,258,662	–	7,438,022	314,684	31,138,807	7,627,326
Export Development Canada (Canada Account)	3,521,776	–	–	–	–	–
International Joint Commission (Canadian Section)	–	–	5,577	–	7,410	105,811
	38,780,438	–	**7,443,599**	**314,684**	**31,146,217**	**7,733,137**
Health						
Health	9,086,961	–	408,215	347,037,196	31,763,923	6,085,803
Canadian Food Inspection Agency	6,264,289	–	2,570,322	750,755	18,468,167	2,422,831
Canadian Institutes of Health Research	119,594	–	–	8,045	1,626,051	165,932
Patented Medicine Prices Review Board	16,392	–	–	1,434	58,668	81,273
Public Health Agency of Canada	4,528,536	–	940,337	970,784	16,084,505	3,134,565
	20,015,772	–	**3,918,874**	**348,768,214**	**68,001,314**	**11,890,404**
Immigration, Refugees and Citizenship						
Citizenship and Immigration	206,514,339	–	–	33,048,625	55,668,188	6,555,491
Immigration and Refugee Board	2,091,135	–	–	18,316	1,932,378	10,238,235
	208,605,474	–	–	**33,066,941**	**57,600,566**	**16,793,726**
Indigenous and Northern Affairs						
Indian Affairs and Northern Development	9,191,446	–	82,249,224	1,660,587	29,078,316	3,642,028
Canadian High Arctic Research Station	51,529	–	–	–	72,409	76,939
Canadian Polar Commission	15,231	–	–	–	10,451	219
Indian Residential Schools Truth and Reconciliation Commission	185,887	–	–	300	20,891	786,000
	9,444,093	–	**82,249,224**	**1,660,887**	**29,182,067**	**4,505,186**
Infrastructure and Communities						
Office of Infrastructure of Canada	**2,152,196**	–	**20,804,617**	**25,611**	**5,442,903**	**542,224**

Legal services	Management consulting services	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
16,146,992	**12,500,656**	**6,334,987**	**24,739,275**	**1,343,166**	**2,707,443**	**7,525,546**	**7,061,872**	**262,047,616**
13,840,448	22,160,634	67,275,507	499,788	13,600,951	23,635,916	19,600,469	5,219,198	247,610,412
							–	3,521,776
600		23,000	1,250,202	28,349	20,472	24,391	341,119	1,806,931
13,841,048	**22,160,634**	**67,298,507**	**1,749,990**	**13,629,300**	**23,656,388**	**19,624,860**	**5,560,317**	**252,939,119**
18,492,262	14,829,504	4,119,433	13,616,940	1,518,022	10,665,203	7,478,386	14,844,222	479,946,070
6,724,568	94,973	1,356,820	16,071,533	2,316,382	379,352	2,711,199	15,563,870	75,695,061
6,124	174,959	318,284	67,394	400,503	193,364	251,825	921,210	4,253,285
581,957	19,800	220	267,148	21,624	55,449	102,334	448,498	1,654,797
2,293,636	3,113,700	52,232	17,566,673	733,791	3,305,871	2,415,745	34,733,397	89,873,772
28,098,547	**18,232,936**	**5,846,989**	**47,589,688**	**4,990,322**	**14,599,239**	**12,959,489**	**66,511,197**	**651,422,985**
12,182,807	5,514,215	4,885,394	681,811	437,871	5,115,106	3,186,380	55,661,479	389,451,706
119,939	498,914	1,231,228		157,195	90,040	732,591	413,370	17,523,341
12,302,746	**6,013,129**	**6,116,622**	**681,811**	**595,066**	**5,205,146**	**3,918,971**	**56,074,849**	**406,975,047**
65,978,391	23,204,911	3,144,817	14,241,324	1,034,913	2,744,376	4,325,159	40,016,326	280,511,818
–	63,465	–	360,655	86,951	82,828	52,533	172,634	1,019,943
–	–	–	1,219	837		–	–	27,957
217,036	45,552	–	11,840	13,765	–	11,000	1,333,167	2,625,438
66,195,427	**23,313,928**	**3,144,817**	**14,615,038**	**1,136,466**	**2,827,204**	**4,388,692**	**41,522,127**	**284,185,156**
2,666,528	**3,558,521**	**1,228,528**	**125,856**	**66,408**	**175,898**	**576,826**	**10,071,537**	**47,437,653**

Professional and special services—*continued*

(in dollars)

Department and agency	Business services	Construction services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services
Innovation, Science and Economic Development						
Industry	17,327,340	–	840,908	376,834	20,363,471	4,515,806
Atlantic Canada Opportunities Agency	553,730	–	25,953	14,672	266,397	323,781
Canadian Northern Economic Development Agency	11,359	–	–	–	34,086	113,693
Canadian Space Agency	4,271,205	–	55,228,799	155,574	1,479,345	496,359
Copyright Board	61,104	–	–	1,463	–	79,232
Economic Development Agency of Canada for the Regions of Quebec	232,487	–	2,619	–	563,000	343,045
Federal Economic Development Agency for Southern Ontario	1,103,943	–	–	941	1,695,880	332,944
National Research Council of Canada	4,557,861	–	8,552,582	421,496	3,658,393	672,583
Natural Sciences and Engineering Research Council	358,193	–	–	6,915	1,580,984	176,794
Social Sciences and Humanities Research Council	231,201	–	–	3,650	939,397	221,424
Statistics Canada	4,573,259	–	–	183,800	5,330,909	1,915,477
Western Economic Diversification	1,196,924	–	–	–	92,825	159,384
	34,478,606	–	**64,650,861**	**1,165,345**	**36,004,687**	**9,350,522**
Justice						
Justice	2,584,574	–	–	130,972	8,149,330	2,876,451
Administrative Tribunals Support Service of Canada	535,206	–	4,965	65,743	999,145	2,585,220
Canadian Human Rights Commission	69,989	–	–	10,810	295,292	181,136
Courts Administration Service	1,650,800	–	133,287	8,336	694,875	3,893,717
Office of the Commissioner for Federal Judicial Affairs	455,294	–	–	–	341,625	129,025
Office of the Director of Public Prosecutions	1,369,048	–	–	93,676	527,398	680,718
Offices of the Information and Privacy Commissioners of Canada	478,149	–	–	33,160	454,995	362,235
Registrar of the Supreme Court of Canada	293,564	–	6,758	–	152,440	269,729
	7,436,624	–	**145,010**	**342,697**	**11,615,100**	**10,978,231**
National Defence						
National Defence	298,451,693	–	1,934,220,826	192,788,707	127,277,418	22,000,608
Military Grievances External Review Committee	128,995	–	–	2,332	101,253	139,937
Military Police Complaints Commission	128,775	–	–	1,790	68,291	30,870
Office of the Communications Security Establishment Commissioner	119,500	–	–	910	31,571	14,477
	298,828,963	–	**1,934,220,826**	**192,793,739**	**127,478,533**	**22,185,892**
National Revenue						
Canada Revenue Agency	**170,870,866**	–	**19,440**	**2,418,027**	**84,127,720**	**3,623,995**
Natural Resources						
Natural Resources	49,221,007	–	99,640,659	348,844	11,474,348	2,454,372
Canadian Nuclear Safety Commission	803,049	–	654,299	21,697	9,612,405	1,441,214
National Energy Board	766,432	–	151,952	–	3,163,911	239,460
Northern Pipeline Agency	149,395	–	–	–	18,344	585
	50,939,883	–	**100,446,910**	**370,541**	**24,269,008**	**4,135,631**

Legal services	Management consulting services	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
13,930,693	9,986,289	2,558,583	2,971,071	964,741	3,012,354	5,162,112	3,401,878	85,412,080
637,807	715,715	83,338		111,369	137,961	506,830	847,074	4,224,627
263,292	–	–	–	28,542	36,329	69,783	1,441,542	1,998,626
424,161	1,153,102	1,778,756	29,370,674	117,673	832,551	1,267,776	12,413,770	108,989,745
5,945	37,384			5,243	146,250	14,422	197,577	548,620
803,902	61,285	87,862		92,834	28,031	296,996	2,227,046	4,739,107
103,493	690,031	19,389	14,095	84,130	66,213	246,959	1,992	4,360,010
2,912,569	2,719,392	3,753,800	11,517,637	1,355,732	3,705,218	3,617,288	9,562	47,454,113
68,235	164,074	27,357		345,928	321,305	268,666	441,143	3,759,594
12,783	98,997	14,647		242,263	226,602	131,933	404,756	2,527,653
425,146	300,767	2,226,175	1,916,586	451,306	82,121	2,136,964	8,892,133	28,434,643
41,398	110,518	40,079		81,281	37,101	372,452	3,422,725	5,554,687
19,629,424	**16,037,554**	**10,589,986**	**45,790,063**	**3,881,042**	**8,632,036**	**14,092,181**	**33,701,198**	**298,003,505**
1,270,181	1,277,501	2,317,813	596,649	4,923,373	481,384	3,569,509	7,248,718	35,426,455
383,860	350,419	207,532	–	295,758	115,699	462,100	1,065,732	7,071,379
74,857	134,255	–	54,000	75,641	59,621	204,932	539,229	1,699,762
216,945	197,059	2,713,013		91,265	139,120	236,286	560,261	10,534,964
1,265,727	645,971	7,280		8,627,489	142,708	689,003	55,143	12,359,265
42,585,739	–	621,260	–	1,179,640	154,206	338,513	2,086,538	49,636,736
488,836	746,089	34,403	–	96,770	238,753	450,702	548,715	3,932,807
965		9,334	28,795	210,638	7,838	97,893	325,991	1,403,945
46,287,110	**3,351,294**	**5,910,635**	**679,444**	**15,500,574**	**1,339,329**	**6,048,938**	**12,430,327**	**122,065,313**
13,325,233	44,066,323	85,606,730	13,081,379	5,060,454	30,073,475	119,184,886	471,729,257	3,356,866,989
38,761		4,778		12,984	58,609	59,370		547,019
110,152	3,465	499		19,596	62,320	62,825	333,591	822,174
6,718	135,720	2,800		10,239		5,558	15,906	343,399
13,480,864	**44,205,508**	**85,614,807**	**13,081,379**	**5,103,273**	**30,194,404**	**119,312,639**	**472,078,754**	**3,358,579,581**
63,759,902	**990,618**	**6,376,496**	**65,423**	**6,225,857**	**121,541**	**10,513,970**	**5,091,737**	**354,205,592**
7,515,219	3,949,540	3,332,489	16,298,439	991,507	3,002,466	4,283,977	1,046,913	203,559,780
92,767	587,227	318,852	1,537,725	188,181	916,489	1,970,050	980,906	19,124,861
1,166,861	281,325	241,882	100,000	286,126	211,131	511,203	2,804,039	9,924,322
13,835					–		20,011	202,170
8,788,682	**4,818,092**	**3,893,223**	**17,936,164**	**1,465,814**	**4,130,086**	**6,765,230**	**4,851,869**	**232,811,133**

Professional and special services—*continued*

(in dollars)

Department and agency	Business services	Construction services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services
Office of the Governor General's Secretary						
Office of the Governor General's Secretary	**213,941**	–	–	**26,257**	**469,575**	**402,970**
Parliament						
House of Commons	1,458,549			419,160	10,789,914	195,130
Library of Parliament	46,964			7,141	1,390,923	2,565
Office of the Conflict of Interest and Ethics Commissioner	186,470				476,559	
Parliamentary Protective Service	14,407			32,185	298,756	
Senate	130,156			87,451	127,467	3,623
Senate Ethics Officer	10,288					
	1,846,834	–	–	**545,937**	**13,083,619**	**201,318**
Privy Council						
Privy Council Office	271,066				2,588,740	1,865,965
Canadian Intergovernmental Conference Secretariat	218,689	–		46	77,681	599,270
Canadian Transportation Accident Investigation and Safety Board	352,884		34,893	26,471	216,374	306,705
Office of the Chief Electoral Officer	4,985,457			31,464	24,147,069	970,360
Office of the Commissioner of Official Languages	348,145		20,467	7,476	1,861	307,063
Security Intelligence Review Committee	95,972				80,269	49,961
	6,272,213	–	**55,360**	**65,457**	**27,111,994**	**4,099,324**
Public Safety and Emergency Preparedness						
Public Safety and Emergency Preparedness	1,776,963			6,474	1,332,635	2,512,754
Canada Border Services Agency	30,971,594		4,599,823	36,689,531	137,519,480	6,504,187
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police	348,514	–		6,691	114,056	34,088
Correctional Service of Canada	17,719,333		4,954,594	147,194,937	12,080,438	4,816,810
Office of the Correctional Investigator of Canada	11,948				40,528	83,749
Parole Board of Canada	404,440			89,229	755,417	442,589
Royal Canadian Mounted Police	84,279,665		16,215,349	78,269,303	58,121,705	
Royal Canadian Mounted Police External Review Committee	76,583				1,152	142,151
	135,589,040	–	**25,769,766**	**262,256,165**	**209,965,411**	**14,536,328**
Public Services and Procurement						
Public Works and Government Services	302,180,965	410,845,682	321,149,363	565,411	126,017,573	38,421,325
Public Service Commission	462,753			37,490	526,414	350,388
Shared Services Canada	10,057,678		5,848,259	89,080	99,893,693	1,900,453
	312,701,396	**410,845,682**	**326,997,622**	**691,981**	**226,437,680**	**40,672,166**
Transport						
Transport	20,336,957		36,285,152	1,153,629	20,892,368	3,508,593
Canadian Transportation Agency	27,763			8,704	1,179,195	158,935
	20,364,720	–	**36,285,152**	**1,162,333**	**22,071,563**	**3,667,528**

Legal services	Management consulting services	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
16,250	**33,652**	**10,545**	**—**	**23,007**	**348,941**	**50,473**	**524,180**	**2,119,791**
252,356	1,097,876	201,348	1,237,674	2,204,822	693,946	1,045,866	645,968	20,242,609
178,905	107,979	72,815		257,298	189,517	256,292	23,496	2,533,855
1,892		52,305		11,266	7,662	33,630	74,609	844,393
26,819		22,342,756		7,478	5,735	98,864	31,152	22,858,152
725,848	485,194	1,882	384,745	321,877	25,900	348,574	260,093	2,902,810
11,715	1,680			4,168		1,541	26,101	55,493
1,197,535	**1,692,729**	**22,671,106**	**1,622,419**	**2,806,909**	**922,760**	**1,784,767**	**1,061,379**	**49,437,312**
442,979	329,298	1,528,162	8,226	304,501	501,179	950,941	636,342	9,627,399
	64,750	20,193		2,561		19,106	189,672	1,197,968
180,312	390,604	63,082	19,988	45,276	101,392	410,350	2,490	2,150,821
183,416	5,816,428	1,562,874	960,444	354,760	1,233,527	751,297	1,087,576	42,054,672
11,996	1,365,338	46,196	50,846	50,415	82,494	248,592	163,066	2,703,955
22,180	4,175	1,745		13,098		30,327	43,900	341,227
840,883	**8,170,593**	**3,228,252**	**1,039,504**	**770,611**	**1,918,592**	**2,410,613**	**2,092,646**	**58,076,042**
2,967,372	2,065,362	1,909,042	596,697	500,371	518,313	2,031,454	715,720	16,933,157
17,652,879	3,120,449	13,249,592	497,138	352,502	2,067,166	5,218,923	17,830,935	276,274,199
	339,897	4,277		42,725	98,109	176,129	13,950	1,178,436
13,045,564	1,253,860	13,984,065	177,463	832,158	1,788,200	35,731,710	60,547,514	314,126,655
	100,038	2,177		26,054		19,761	2,760	287,015
604,549	23,366	26,235		24,390	18,155	282,132	153,898	2,824,397
23,603,868	3,322,061	131,147,546	2,246,844	1,374,940	8,650,772	12,472,609	2,600,400	422,309,062
				18,977	26,435	8,305		273,603
57,874,232	**10,225,042**	**160,322,934**	**3,518,142**	**3,172,117**	**13,167,150**	**55,941,023**	**81,865,174**	**1,034,202,524**
14,569,631	145,546,713	32,930,003	23,696,733	1,611,191	6,960,712	7,598,077	227,476,477	1,650,569,856
1,290,227	174,782	288,644		66,571	145,771	657,965	2,829,796	6,830,801
1,026,267	31,648,032	4,216,733	117,030	323,176	3,307,820	4,179,677	28,865,566	191,473,464
16,886,125	**177,369,527**	**37,435,380**	**23,813,763**	**2,000,938**	**10,414,303**	**12,435,719**	**259,171,839**	**1,857,874,121**
14,767,557	22,540,597	4,430,329	10,012,258	1,198,482	2,659,679	5,161,924	8,815,720	151,763,245
31,009	190,991		44,016	44,749	327,924	347,490	361,977	2,722,753
14,798,566	**22,731,588**	**4,430,329**	**10,056,274**	**1,243,231**	**2,987,603**	**5,509,414**	**9,177,697**	**154,485,998**

Professional and special services—*concluded*

(in dollars)

Department and agency	Business services	Construction services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services
Treasury Board						
Secretariat	3,094,639			104,735	33,551,287	3,128,997
Canada School of Public Service	23,871		6,900	125,114	8,719,141	968,403
Office of the Commissioner of Lobbying	290,713			1,299	562,671	36,776
Office of the Public Sector Integrity Commissioner	260,038			2,393	267,692	33,364
	3,669,261	–	**6,900**	**233,541**	**43,100,793**	**4,167,540**
Veterans Affairs						
Veterans Affairs	28,698,240			345,304,183	2,387,016	1,610,679
Veterans Review and Appeal Board	126,187			3,900		91,116
	28,824,427	–	–	**345,308,083**	**2,387,016**	**1,701,795**
Total	**1,858,804,608**	**410,845,682**	**2,816,340,431**	**1,199,715,019**	**1,288,292,814**	**197,609,036**

Legal services	Management consulting services	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
[illegible]	[illegible]	92,027	4,602,708	595,025	332,549	5,567,408	48,277,784	118,710,501
[illegible]	[illegible]	412,630		120,655	597,863	2,963,587	1,384,192	15,555,874
[illegible]	[illegible]	3,346		12,253	41,913	17,618	30,353	1,097,827
[illegible]	[illegible]	4,752		13,775		19,490	49,341	857,412
[illegible]	**[illegible]**	**512,755**	**4,602,708**	**741,708**	**972,325**	**8,568,103**	**49,741,670**	**136,221,614**
[illegible]	[illegible]	2,187,470		655,912	1,148,803	1,239,982	10,567,709	395,253,141
		65,448		8,826		57,512		352,989
[illegible]	**[illegible]**	**2,252,918**	**–**	**664,738**	**1,148,803**	**1,297,494**	**10,567,709**	**395,606,130**
[illegible]	**[illegible]**	**453,239,712**	**262,268,953**	**73,134,892**	**132,044,577**	**323,745,121**	**1,220,241,573**	**11,082,974,158**

This page has been intentionally left blank.

Section 4

2015–2016

Public Accounts of Canada

Acquisition of land, buildings and works

Table of contents

Page

Acquisition of land, buildings and works 4.2

Acquisition of land, buildings and works

The following statement presents the total amount spent in the current fiscal year by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

The detailed information is available at http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/index-eng.html. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- details for contracts of $250,000 or over ($25,000 or over for cost plus contracts). Such details include the name and location of the contractor, a brief description and location of the project, the amount contracted, the current year's expenditures (i.e. cash payments and accrued charges) and the total expenditures to date; and
- the total amount of the current year's expenditures for contracts less than $250,000 (cost plus contracts of less than $25,000) with the total number of contractors.

Acquisition of land, buildings and works

(in dollars)

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
Agriculture and Agri-Food					
Agriculture and Agri-Food	–	**8,409,038**	**25,526,489**	–	**33,935,527**
Canadian Heritage					
The National Battlefields Commission	–	**4,354,531**	**211,593**	–	**4,566,124**
Environment and Climate Change					
Environment		143,444	689,649		833,093
Parks Canada Agency	413,944	273,296,653	21,990,028	1,182,686	296,883,311
	413,944	**273,440,097**	**22,679,677**	**1,182,686**	**297,716,404**
Finance					
Finance			248,252		248,252
Office of the Superintendent of Financial Institutions			1,772,620		1,772,620
	–	–	**2,020,872**	–	**2,020,872**
Fisheries, Oceans and the Canadian Coast Guard					
Fisheries and Oceans	**92,153**	**150,605,088**	**11,105,122**	**142,335**	**161,944,698**
Global Affairs					
Foreign Affairs, Trade and Development	–	**1,823,546**	**35,653,270**	**25,387,996**	**62,864,812**
Health					
Health			9,271,908		9,271,908
Canadian Food Inspection Agency			95,229		95,229
Public Health Agency of Canada			15,000		15,000
	–	–	**9,382,137**	–	**9,382,137**

Acquisition of land, buildings and works—*continued*

(in dollars)

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
Indigenous and Northern Affairs					
Indian Affairs and Northern Development	–	–	**51,743,012**	–	**51,743,012**
Infrastructure and Communities					
Office of Infrastructure of Canada	**20,731,278**	–	**1,550**	–	**20,732,828**
Innovation, Science and Economic Development					
National Research Council of Canada	–	**42,275**	**23,736,963**	–	**23,779,238**
Justice					
Canadian Human Rights Commission	–	–	41,039	–	41,039
Courts Administration Service	–	–	915,429	–	915,429
Offices of the Information and Privacy Commissioners of Canada	–	–	12,288	–	12,288
	–	**–**	**968,756**	**–**	**968,756**
National Defence					
National Defence	–	119,703,691	282,056,162	80,112,248	481,872,101
Communications Security Establishment	–	–	7,720,506	–	7,720,506
Military Police Complaints Commission	–	–	907,587	–	907,587
	–	**119,703,691**	**290,684,255**	**80,112,248**	**490,500,194**
Natural Resources					
Natural Resources	–	532,480	1,386,254	–	1,918,734
National Energy Board	–	–	107,803	–	107,803
	–	**532,480**	**1,494,057**	**–**	**2,026,537**
Privy Council					
Canadian Transportation Accident Investigation and Safety Board	–	–	20,473	–	20,473
Office of the Chief Electoral Officer	–	30,728	21,897	–	52,625
	–	**30,728**	**42,370**	**–**	**73,098**
Public Safety and Emergency Preparedness					
Canada Border Services Agency	–	–	34,702,545	–	34,702,545
Correctional Service of Canada	114,313	2,884,637	116,877,147	–	119,876,097
Royal Canadian Mounted Police	1,760,916	8,163,394	54,998,518	6,735,656	71,658,484
	1,875,229	**11,048,031**	**206,578,210**	**6,735,656**	**226,237,126**
Public Services and Procurement					
Public Works and Government Services	24,212,254	105,195,498	149,861,914	900,336	280,170,002
Shared Services Canada	–	–	4,127,140	–	4,127,140
	24,212,254	**105,195,498**	**153,989,054**	**900,336**	**284,297,142**

Acquisition of land, buildings and works—*concluded*

(in dollars)

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
Transport					
Transport	**23,557,368**	**30,474,311**	**6,581,636**	**40,897**	**60,654,212**
Treasury Board					
Office of the Public Sector Integrity Commissioner	–	–	**5,028**	–	**5,028**
Veterans Affairs					
Veterans Affairs	**400,000**	–	**116,644**	–	**516,644**
Total	**71,282,226**	**705,659,314**	**842,520,695**	**114,502,154**	**1,733,964,389**

Section 5

2015–2016

Public Accounts of Canada

Acquisition of machinery and equipment

Table of contents

Page

Acquisition of machinery and equipment 5.2

Acquisition of machinery and equipment

The following statement presents the total amount spent in the current fiscal year for each main category of machinery and equipment by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Acquisition of machinery and equipment

(in dollars)

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons	Communications equipment
Agriculture and Agri-Food			
Agriculture and Agri-Food	5,906,098	–	816,295
Canadian Grain Commission	42,842	–	464,216
	5,948,940	–	**1,280,511**
Canadian Heritage			
Canadian Heritage	31,428	–	395,447
Canadian Radio-television and Telecommunications Commission	705	–	335,810
Library and Archives of Canada	22,790	–	378,257
National Film Board	–	–	96,115
Office of the Co-ordinator, Status of Women	26,684	–	6,405
The National Battlefields Commission	175,062	–	175
	256,669	–	**1,212,209**
Environment and Climate Change			
Environment	5,836,836	35,175	997,572
Canadian Environmental Assessment Agency	–	–	4,776
Parks Canada Agency	17,937,641	–	1,317,504
	23,774,477	**35,175**	**2,319,852**
Families, Children and Social Development			
Employment and Social Development	373,236	–	1,583,750
Canadian Centre for Occupational Health and Safety	–	–	–
	373,236	–	**1,583,750**
Finance			
Finance	973	–	118,597
Financial Consumer Agency of Canada	–	–	308
Financial Transactions and Reports Analysis Centre of Canada	–	–	117,457
Office of the Auditor General	–	–	156,725
Office of the Superintendent of Financial Institutions	–	–	347,382
	973	–	**740,469**
Fisheries, Oceans and the Canadian Coast Guard			
Fisheries and Oceans	**298,907,871**	**161,072**	**16,095,444**
Global Affairs			
Foreign Affairs, Trade and Development	5,725,779	–	3,243,508
International Joint Commission (Canadian Section)	–	–	–
	5,725,779	–	**3,243,508**

Computer related equipment and software	Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment[3]	Total
5,030,000	26,438,016	1,003,683	167,676	122,098	11,292,267	50,776,133
872,863	945,604	114,976		6,411	405,498	2,852,410
5,902,863	**27,383,620**	**1,118,659**	**167,676**	**128,509**	**11,697,765**	**53,628,543**
334,043	501,413	1,159,495		42,225	239,484	2,703,535
477,737		54,389		30,419		899,060
1,345,958	95	323,865		46,194	107,427	2,224,586
1,371,684		25,236			196,161	1,689,196
30,763		81,924		20,090	2,439	168,305
20,245	21,199		71,353	19,364	12,570	319,968
3,580,430	**522,707**	**1,644,909**	**71,353**	**158,292**	**558,081**	**8,004,650**
3,630,107	19,862,768	864,207		188,537	3,176,205	34,591,407
49,467	332	22,290		1,713		78,578
3,918,398	3,601,153	2,135,632	962,990	241,135	7,405,692	37,520,145
7,597,972	**23,464,253**	**3,022,129**	**962,990**	**431,385**	**10,581,897**	**72,190,130**
13,571,922	699,248	14,262,292		510,212	149,898	31,150,558
227,321				8,738		236,059
13,799,243	**699,248**	**14,262,292**	–	**518,950**	**149,898**	**31,386,617**
361,988		387,026		17,035	4,036	889,655
257,786		49,508				307,602
2,343,648		99,959		71,530		2,632,594
553,106		75,991		15,195		801,017
1,707,994		659,043			11,996	2,726,415
5,224,522	–	**1,271,527**	–	**103,760**	**16,032**	**7,357,283**
10,482,433	**9,030,870**	**2,990,962**	**303,309**	**499,075**	**16,534,003**	**355,005,039**
16,319,408	5,974,899	9,759,600		1,881,241	8,182,776	51,087,211
30,016		4,409		6,715		41,140
16,349,424	**5,974,899**	**9,764,009**	–	**1,887,956**	**8,182,776**	**51,128,351**

Acquisition of machinery and equipment—*continued*

(in dollars)

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons	Communications equipment
Health			
Health	1,616,282		453,653
Canadian Food Inspection Agency	3,799,923		61,397
Canadian Institutes of Health Research			15,793
Patented Medicine Prices Review Board			7,173
Public Health Agency of Canada	47,473		212,858
	5,462,778	–	**750,874**
Immigration, Refugees and Citizenship			
Citizenship and Immigration	1,613		524,312
Immigration and Refugee Board			175,975
	1,613	–	**700,287**
Indigenous and Northern Affairs			
Indian Affairs and Northern Development	420,279		867,606
Canadian High Arctic Research Station	290		
Canadian Polar Commission			
Indian Residential Schools Truth and Reconciliation Commission			2,417
	420,569	–	**870,023**
Infrastructure and Communities			
Office of Infrastructure of Canada	**71,757**	–	**396,934**
Innovation, Science and Economic Development			
Industry	530,282		1,208,320
Atlantic Canada Opportunities Agency	49,113		33,548
Canadian Northern Economic Development Agency			1,009
Canadian Space Agency	21,252		1,068,097
Copyright Board			219
Economic Development Agency of Canada for the Regions of Quebec	109,679		17,934
Federal Economic Development Agency for Southern Ontario			111,363
National Research Council of Canada	1,102,760		388,657
Natural Sciences and Engineering Research Council			23,024
Social Sciences and Humanities Research Council	27,191		7,223
Statistics Canada	175,718		201,689
Western Economic Diversification			313,949
	2,015,995	–	**3,375,032**
Justice			
Justice	57,794		633,102
Administrative Tribunals Support Service of Canada			276,817
Canadian Human Rights Commission			76,137
Courts Administration Service	62,090		653,562
Office of the Commissioner for Federal Judicial Affairs			500
Office of the Director of Public Prosecutions			11,376
Offices of the Information and Privacy Commissioners of Canada	32,394		44,632
Registrar of the Supreme Court of Canada			148,645
	152,278	–	**1,844,771**

Computer-related equipment and software	Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment[3]	Total
3,719,994	39,910,440	2,500,646	51,809	403,096	844,601	49,500,521
4,644,383	9,238,489	405,938		280,365	861,018	19,290,613
463,274		36,341		3,476	755	519,639
117,301		16,511		457		141,442
1,914,679	4,160,533	630,224	109,195	89,886	971,162	8,136,010
10,859,631	**53,309,462**	**3,589,660**	**161,004**	**777,280**	**2,677,536**	**77,588,225**
8,624,819	452,824	3,502,120		319,567	139,332	13,564,587
1,037,435	10,462	388,741		25,501	25,470	1,663,584
9,662,254	**463,286**	**3,890,861**	–	**345,068**	**164,802**	**15,228,171**
2,597,626	1,051,319	994,148	85,600	207,911	177,924	6,402,413
208,873		5,186			551,489	765,838
1,516						1,516
9,332		593		256		12,598
2,817,347	**1,051,319**	**999,927**	**85,600**	**208,167**	**729,413**	**7,182,365**
463,476	–	**438,322**	–	–	**28,446**	**1,398,935**
6,098,131	1,799,807	2,936,511	79,522	96,320	2,593,505	15,342,398
393,557		158,736		12,576		647,530
9,067		647				10,723
1,132,244	160,731,014	74,687	42,968	28,719	606,348	163,705,329
11,738	60	62,000		46		74,063
440,939		48,178		115	17,033	633,878
152,283		138,824		1,398	81	403,949
4,621,992	36,796,540	1,200,924	10,844,008	56,634	5,497,093	60,508,608
621,069		28,308		6,621	366	679,388
328,650		11,264		3,434	615	378,377
3,929,776	110,444	1,116,150		348,640	160,534	6,042,951
230,694		309,606		4,512		858,761
17,970,140	**199,437,865**	**6,085,835**	**10,966,498**	**559,015**	**8,875,575**	**249,285,955**
3,444,671	2,650	1,270,886		193,900	119,078	5,722,081
919,631	16,533	200,511		49,011	74,449	1,536,952
228,489		111,430		14,691		430,747
1,901,144	68,154	324,838		51,117	385,419	3,446,324
176,399		13,435			100	190,434
517,799	17,146	132,230		2,167	25,096	705,814
1,040,080		150,177		24,232		1,291,515
375,242	2,000	132,557		1,018	62,347	721,809
8,603,455	**106,483**	**2,336,064**	–	**336,136**	**666,489**	**14,045,676**

Acquisition of machinery and equipment—*continued*

(in dollars)

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons	Communications equipment
National Defence			
National Defence	868,974,401	291,595,945	149,328,354
Military Grievances External Review Committee			25,097
Military Police Complaints Commission			1,458
Office of the Communications Security Establishment Commissioner			
	868,974,401	**291,595,945**	**149,354,909**
National Revenue			
Canada Revenue Agency	**26,360**	—	**528,508**
Natural Resources			
Natural Resources	1,042,270		211,821
Canadian Nuclear Safety Commission	128,269		445,896
National Energy Board			11,695
	1,170,539	—	**669,412**
Office of the Governor General's Secretary			
Office of the Governor General's Secretary	**3,518**	—	**45,247**
Parliament			
House of Commons	662,306	5,673	1,822,267
Library of Parliament			18,508
Office of the Conflict of Interest and Ethics Commissioner			37,720
Parliamentary Protective Service		31,703	27,385
Senate	12,171	7,025	130,144
Senate Ethics Officer			20
	674,477	**44,401**	**2,036,044**
Privy Council			
Privy Council Office	55,717		187,268
Canadian Intergovernmental Conference Secretariat			29,766
Canadian Transportation Accident Investigation and Safety Board	32,734		25,271
Office of the Chief Electoral Officer	22,618		181,210
Office of the Commissioner of Official Languages	34		27,030
Security Intelligence Review Committee			9,938
	111,103	—	**460,483**
Public Safety and Emergency Preparedness			
Public Safety and Emergency Preparedness			198,307
Canada Border Services Agency	4,027,057	2,093,198	4,610,031
Civilian Review and Complaints commission for the Royal Canadian Mounted Police			8,080
Correctional Service of Canada	9,938,083	589,123	129,940
Office of the Correctional Investigator of Canada			1,232
Parole Board of Canada	9,431		6,011
Royal Canadian Mounted Police	90,236,286	18,645,251	49,846,310
Royal Canadian Mounted Police External Review Committee			
	104,210,857	**21,327,572**	**54,799,911**

Computer related equipment and software	Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer related equipment and software)	Other machinery and equipment[3]	Total
288,302,450	305,785,728	30,558,562	8,121,023	4,404,849	393,631,767	2,340,703,079
58,165		2,603		140		86,005
1,973		231,926		1,165	190	236,712
14,640						14,640
288,377,228	**305,785,728**	**30,793,091**	**8,121,023**	**4,406,154**	**393,631,957**	**2,341,040,436**
11,357,459	—	**5,242,107**	—	**905,095**	**2,244,342**	**20,303,871**
6,144,236	9,212,787	1,277,559		327,142	2,672,203	20,888,018
3,289,763	323,253	214,586			21,186	4,422,953
828,107		279,602			12,257	1,131,661
10,262,106	**9,536,040**	**1,771,747**	—	**327,142**	**2,705,646**	**26,442,632**
184,297	**3,013**	**331,824**	—	**19,022**	**20,712**	**607,633**
10,321,628	281,645	2,388,677		367,175	1,606,840	17,456,211
414,070	1,653	56,322		7,391	2,320	500,264
22,524		3,430		4,557		68,231
104,712	16,300	23,950		3,581	44,529	252,160
924,878	19,253	190,578		38,762	155,717	1,478,528
424		940			68	1,452
11,788,236	**318,851**	**2,663,897**	—	**421,466**	**1,809,474**	**19,756,846**
1,064,767	12,548	229,857		52,403	8,801	1,611,361
60,989		1,389		9,116		101,260
99,752	19,553	9,620		24,549	25,539	237,018
651,237		37,468		83,085	167,371	1,142,989
57,211		132,113		17,866		234,254
6,477						16,415
1,940,433	**32,101**	**410,447**	—	**187,019**	**201,711**	**3,343,297**
3,302,962		146,082		62,357		3,709,708
23,183,536	10,618,523	2,414,484		229,960	2,812,492	49,989,281
216,221		108,738		3,652		336,691
12,688,244	4,862,674	5,945,434	23,897	1,549	18,313,333	52,492,277
1,411		9,502				12,145
92,505		312,839		35,546	22,985	479,317
44,425,079	14,107,766	6,438,396	187,069	4,849,058	13,409,107	242,144,322
11,034				1,617		12,651
83,920,992	**29,588,963**	**15,375,475**	**210,966**	**5,183,739**	**34,557,917**	**349,176,392**

Acquisition of machinery and equipment—*concluded*

(in dollars)

Department and agency	Transportation machinery and equipment[1]	Ammunition and weapons	Communications equipment
Public Services and Procurement			
Public Works and Government Services	609,439		3,460,649
Public Service Commission			86,280
Shared Services Canada	32,401		29,837,594
	641,840	–	**33,384,523**
Transport			
Transport	26,813,994	1,696	264,833
Canadian Transportation Agency			5,042
	26,813,994	**1,696**	**269,875**
Treasury Board			
Secretariat	55,690		119,841
Canada School of Public Service			1,254,011
Office of the Commissioner of Lobbying			3,344
Office of the Public Sector Integrity Commissioner			916
	55,690	–	**1,378,112**
Veterans Affairs			
Veterans Affairs	2,020		58,264
Veterans Review and Appeal Board			660
	2,020	–	**58,924**
Total	**1,345,797,734**	**313,165,861**	**277,399,612**

---

[1] This category includes aircraft and related parts, $772,024,075; ships, boats and related parts, $259,964,892; road motor vehicles and related parts, $282,891,905; and miscellaneous vehicles and related parts, $30,916,862.

[2] This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; radar equipment; safety and sanitation equipment, alarm and signal systems, etc.

[3] This category includes items such as conveying, elevating and material handling and other equipment.

Computer related equipment and software	Specialized equipment[2]	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment[3]	Total
15,780,746	1,025,194	23,726,027	13,615,634	189,923	15,061,366	73,468,978
587,193	1,190	95,884		1,113	6,691	778,351
222,992,782	2,162	900,274	7,086	6,548,081	3,381,232	263,701,612
239,360,721	**1,028,546**	**24,722,185**	**13,622,720**	**6,739,117**	**18,449,289**	**337,948,941**
4,622,983	275,561	923,426	822,987	24,731	5,474,670	39,224,881
145,551		61,260		1,569	30,413	243,835
4,768,534	**275,561**	**984,686**	**822,987**	**26,300**	**5,505,083**	**39,468,716**
1,990,530		3,902,568		302,641	75,259	6,446,529
762,834		450,926		34,064	73,536	2,575,371
22,005		4,206		1,458		31,013
32,517		3,655				37,088
2,807,886	–	**4,361,355**	–	**338,163**	**148,795**	**9,090,001**
3,123,299		941,345		511,286	64,937	4,701,151
111,515		2,121		17,283		131,579
3,234,814	–	**943,466**	–	**528,569**	**64,937**	**4,832,730**
771,315,896	**[illegible]12,815**	**139,015,436**	**35,496,126**	**25,035,379**	**520,202,576**	**4,095,441,435**

This page has been intentionally left blank.

Section 6

2015–2016

Public Accounts of Canada

Transfer payments

Table of contents

Page

Transfer payments 6.2

Transfer payments

The following statement presents the total amount spent as transfer payments in the current fiscal year by department and agency under each ministry. A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Transfer payments

(in dollars)

Department and agency	Transfer payments to persons	Transfer payments to industry
Agriculture and Agri-Food		
Agriculture and Agri-Food	–	**370,891,822**
Canadian Heritage		
Canadian Heritage	29,788,406	114,206,149
Library and Archives of Canada		
Office of the Co-ordinator, Status of Women		
	29,788,406	**114,206,149**
Environment and Climate Change		
Environment	524,724	366,841
Canadian Environmental Assessment Agency		
Parks Canada Agency		
	524,724	**366,841**
Families, Children and Social Development		
Employment and Social Development	**56,676,377,798**	**14,495,334**
Finance		
Finance	–	–
Fisheries, Oceans and the Canadian Coast Guard		
Fisheries and Oceans	**62,854,806**	**105,329**
Global Affairs		
Foreign Affairs, Trade and Development	**241,205**	–
Health		
Health		
Canadian Food Inspection Agency	18,933,443	
Canadian Institutes of Health Research	936,785,581	
Public Health Agency of Canada		
	955,719,024	–

The detailed information is available at http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/2016/index-eng.html. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount paid for each class of recipients;
- a detailed listing for each class of recipients of the aggregate of all payments (i.e. cash payments and accrued charges) to a recipient that totals $100,000 or over. Details include the name and location of the recipient together with the total amount paid; and
- the total amount and the total number of recipients, for each class of recipients, of all payments to a recipient aggregating to less than $100,000.

Transfer payments to provinces and territories	Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
825,303,559	**22,606,256**	**51,105,388**	**1,139**	–	**1,269,908,164**
271,415,664	10,712,180	605,262,388	6,965,959		1,038,350,746
	40,294	1,483,756			1,524,050
		18,285,000			18,285,000
271,415,664	**10,752,474**	**625,031,144**	**6,965,959**	–	**1,058,159,796**
6,977,496	14,682,962	95,096,082	1,220,134		118,868,239
245,500		1,438,974			1,684,474
	1,121,258	13,553,655	414,350		15,089,263
7,222,996	**15,804,220**	**110,088,711**	**1,634,484**	–	**135,641,976**
1,050,187,738	**782,903**	**624,427,449**	**65,788,554**	–	**58,432,059,776**
63,609,464,400	**492,810,000**	**3,027,500**	–	–	**64,105,301,900**
725,000	**139,944**	**30,441,214**	–	–	**94,266,293**
–	**4,036,446,192**	**72,164,679**	**13,804,943**	–	**4,122,657,019**
129,136,345		1,746,475,132			1,875,611,477
					18,933,443
		36,037,340			972,822,921
	17,831,123	184,029,747			201,860,870
129,136,345	**17,831,123**	**1,966,542,219**	–	–	**3,069,228,711**

Transfer payments—*continued*

(in dollars)

Department and agency	Transfer payments to persons	Transfer payments to industry
Immigration, Refugees and Citizenship		
Citizenship and Immigration	**80,872,480**	–
Indigenous and Northern Affairs		
Indian Affairs and Northern Development	11,167,676	652,971,256
Canadian High Arctic Research Station	495,109	24,704
Canadian Polar Commission		
	11,662,785	**652,995,960**
Infrastructure and Communities		
Office of Infrastructure of Canada	–	**3,006,011**
Innovation, Science and Economic Development		
Industry		393,477,632
Atlantic Canada Opportunities Agency	6,179	94,957,032
Canadian Northern Economic Development Agency	4,500	3,669,112
Canadian Space Agency		8,110,297
Economic Development Agency of Canada for the Regions of Quebec		97,084,367
Federal Economic Development Agency for Southern Ontario		77,231,189
National Research Council of Canada		206,231,382
Natural Sciences and Engineering Research Council	1,068,045,169	
Social Sciences and Humanities Research Council	693,713,463	
Western Economic Diversification		19,920,331
	1,761,769,311	**900,681,342**
Justice		
Justice	1,041,569	
Offices of the Information and Privacy Commissioners of Canada		
	1,041,569	–
National Defence		
National Defence	**2,577,087**	–
National Revenue		
Canada Revenue Agency	**309,173,282**	–
Natural Resources		
Natural Resources	368,098	190,999,342
Canadian Nuclear Safety Commission	26,531	
National Energy Board	17,237	
	411,866	**190,999,342**
Office of the Governor General's Secretary		
Office of the Governor General's Secretary	**560,186**	–
Parliament		
House of Commons		
Senate	47,664	
	47,664	–

Transfer payments to provinces and territories	Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
345,059,000	**24,286,986**	**633,226,914**	–	–	**1,083,445,380**
958,647,632		4,933,572,581	15,933,803		6,572,292,948
233,163		1,139,995			1,892,971
		920,000			920,000
958,880,795	–	**4,935,632,576**	**15,933,803**	–	**6,575,105,919**
1,679,027,167	–	**50,425,272**	**1,345,517,195**	–	**3,077,975,645**
	5,725,000	358,584,084			757,786,716
391,576		120,281,588	15,109,591		230,745,966
16,757,984		10,744,825	1,114,952		32,291,373
	27,803,435	8,653,977			44,567,709
4,071,500		110,165,422	7,172,283		218,493,572
		82,648,755			159,879,944
	16,639,657	79,645,667			302,516,706
					1,068,045,169
					693,713,463
		96,324,294	88,000		116,332,625
21,221,060	**50,168,092**	**867,048,612**	**23,484,826**	–	**3,624,373,243**
311,496,622	496,027	36,660,705			349,694,923
		468,817			468,817
311,496,622	**496,027**	**37,129,522**	–	–	**350,163,740**
4,134,716	**141,175,297**	**5,688,671**	–	–	**153,575,771**
121,481,095	–	–	–	–	**430,654,377**
351,098,006	2,402,444	56,786,008			601,653,898
	455,370	1,154,896			1,636,797
		2,985,455			3,002,692
351,098,006	**2,857,814**	**60,926,359**	–	–	**606,293,387**
–	–	–	–	–	**560,186**
	1,012,033				1,012,033
	418,679				466,343
–	**1,430,712**	–	–	–	**1,478,376**

Transfer payments—*concluded*

(in dollars)

Department and agency	Transfer payments to persons	Transfer payments to industry
Privy Council		
Office of the Chief Electoral Officer	–	–
Public Safety and Emergency Preparedness		
Public Safety and Emergency Preparedness		
Correctional Service of Canada		
Royal Canadian Mounted Police	179,890,362	
	179,890,362	–
Public Services and Procurement		
Public Works and Government Services	–	–
Transport		
Transport	**305,097**	**164,174,994**
Treasury Board		
Secretariat	334,546	
Office of the Public Sector Integrity Commissioner	21,432	
	355,978	–
Veterans Affairs		
Veterans Affairs	**2,668,931,794**	–
Total	**62,743,105,424**	**2,411,923,124**

Transfer payments to provinces and territories	Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
–	–	**104,994,432**	–	–	**104,994,432**
151,001,174	642,500	118,168,861	2,049,750		271,862,285
		5,822,992			5,822,992
14,230,446	90,209	680,946			194,891,963
165,231,620	**732,709**	**124,672,799**	**2,049,750**	–	**472,577,240**
–	–	–	**450,405,783**	**(450,405,473)**	**310**
362,955,755	**470,453**	**30,619,651**	**32,483,686**	–	**591,009,636**
	200,000				534,546
					21,432
–	**200,000**	–	–	–	**555,978**
–	**12,067,072**	**13,047,805**	–	–	**2,694,046,671**
70,214,041,538	**4,831,058,274**	**10,346,240,917**	**1,958,070,122**	**(450,405,473)**	**152,054,033,926**

This page has been intentionally left blank.

Section 7

2015–2016

Public Accounts of Canada

Public debt charges

Table of contents

Page

Public debt charges 7.2

Public debt charges

Public debt charges include:

- the interest on unmatured debt and on other accounts;
- the amortization of premiums and discounts on unmatured debt; and
- the servicing costs and costs of issuing new borrowings.

The following statement presents details of the current year's public debt charges.

Public debt charges

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2015–2016
Unmatured Debt			
Interest on marketable bonds[1]			
Payable in Canadian currency			
CA135087TU88—June 2015	11.25	–	5,757,210
CA135087TZ75—March 2021	10.50	567,361,000	59,550,286
CA135087UE28—June 2021	9.75	286,188,000	27,954,295
CA135087UM44—June 2022	9.25	206,022,000	19,091,842
CA135087UT96—June 2023	8.00	2,358,552,000	189,028,789
CA135087VH40—June 2025	9.00	2,303,156,000	207,662,641
CA135087UL60—Dec 2021	4.25	7,897,981,500	338,523,043
CA135087VS05—Dec 2026	4.25	7,579,215,000	324,861,130
CA135087WV25—Dec 2031	4.00	8,047,326,000	324,635,661
CA135087XQ21—Dec 2036	3.00	7,201,759,500	217,893,855
CA135087YK42—Dec 2041	2.00	7,467,065,500	150,614,088
CA135087ZH04—Dec 2044	1.50	8,445,360,000	127,759,828
CA135087VW17—June 2027	8.00	4,035,975,000	336,038,931
CA135087WL43—June 2029	5.75	10,949,933,000	635,165,714
CA135087XG49—June 2033	5.75	12,795,905,000	737,108,400
CA135087XW98—June 2037	5.00	13,516,957,000	678,479,793
CA135087XX71—June 2015	4.50	–	61,902,409
CA135087YB43—June 2016	4.00	7,278,804,000	344,951,381
CA135087YF56—June 2017	4.00	9,231,279,000	406,221,339
CA135087YL25—June 2018	4.25	10,622,764,000	452,292,068
CA135087YQ12—June 2041	4.00	15,693,000,000	628,866,521
CA135087YR94—June 2019	3.75	17,650,000,000	663,083,904
CA135087YZ11—June 2020	3.50	13,100,000,000	459,337,443
CA135087ZC17—June 2015	2.50	–	14,003,041
CA135087ZF48—Dec 2015	3.00	–	153,769,495
CA135087ZJ69—June 2021	3.25	11,500,000,000	374,432,648
CA135087ZL16—June 2016	2.00	7,398,392,000	166,830,498
CA135087ZQ03—Sept 2016	2.75	7,916,918,000	250,440,163
CA135087ZS68—Dec 2045	3.50	16,400,000,000	575,048,402
CA135087ZU15—June 2022	2.75	12,700,000,000	349,887,900
CA135087ZV97—March 2017	1.50	9,596,885,000	156,635,280
CA135087A388—Aug 2015	1.50	–	40,784,604
CA135087A461—Sept 2017	1.50	10,200,000,000	152,894,066
CA135087A610—June 2023	1.50	14,200,000,000	213,389,041
CA135087A792—Feb 2016	1.25	–	116,282,105
CA135087A875—March 2018	1.25	10,200,000,000	127,411,722
CA135087A958—May 2015	1.00	–	6,537,329
CA135087B295—Aug 2016	1.00	14,071,505,000	159,739,159
CA135087B378—Sept 2018	1.25	10,200,000,000	127,411,722
CA135087B451—June 2024	2.50	13,800,000,000	345,630,137
CA135087B527—Nov 2015	1.00	–	45,425,780
CA135087B600—Feb 2017	1.50	14,167,693,000	251,286,285
CA135087B865—March 2019	1.75	10,200,000,000	178,376,411
CA135087C699—May 2016	1.00	7,979,309,000	88,107,046
CA135087B949—Dec 2047	1.25	5,656,145,000	56,214,406
CA135087D507—June 2025	2.25	13,100,000,000	292,206,164
CA135087C855—Sept 2019	1.75	10,200,000,000	178,376,411
CA135087D275—Aug 2017	1.25	19,100,000,000	212,484,533

Public debt charges—*continued*

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2015–2016
CA135087D358—Dec 2048	2.75	7,800,000,000	179,126,712
CA135087C939—Dec 2065	2.75	3,500,000,000	96,425,799
CA135087D689—Nov 2016	1.00	8,781,577,000	98,029,595
CA135087D929—March 2020	1.50	10,200,000,000	152,894,066
CA135087E265—Feb 2018	1.25	19,200,000,000	142,753,933
CA135087E349—May 2017	0.25	10,017,906,000	25,278,759
CA135087E596—Sept 2020	0.75	13,000,000,000	74,159,891
CA135087E679—June 2026	1.50	7,500,000,000	49,006,849
CA135087E752—Nov 2017	0.25	13,400,000,000	18,799,285
CA135087F254—March 2021	0.75	13,800,000,000	28,952,312
CA135087F338—May 2018	0.25	11,100,000,000	2,407,534
		504,120,933,500	*12,898,219,654*
Less: Government's holdings and consolidation adjustment		53,219,000	—
		504,067,714,500	***12,898,219,654***
Payable in foreign currencies			
2012-2017	0.88	3,896,100,000	35,301,131
2015-2018	1.13	4,545,450,000	50,873,123
2014-2019	1.63	3,896,100,000	65,094,778
2010-2020	3.50	2,955,400,000	109,393,334
2001-2003/19	8.25-9.70	68,602,528	3,906,273
		15,361,652,528	*264,568,639*
Less: Government's holdings		56,102,463	3,239,765
		15,305,550,065	***261,328,874***
		519,373,264,565	**13,159,548,528**
Retail Debt			
Canada savings bonds[2]			
S48—1993/94-2015/16	0.50	—	411,654
S49—1994/95-2016/17	0.50	134,564,758	1,054,494
S50—1995/96-2017/18	0.50	108,640,428	816,624
S51—1996/97-2018/19	0.50	165,137,958	903,820
S52—1997/98-2017/18	0.50	184,609,019	853,155
S54—1998/99-2018/19	0.50	86,548,718	574,766
S55—1998/99-2018/19	0.50	6,248,970	40,910
S56—1998/99-2018/19	0.50	1,354,932	9,033
S57—1998/99-2018/19	0.50	899,552	5,721
S58—1998/99-2018/19	0.50	1,924,641	13,323
S59—1999/00-2019/20	0.50	1,174,134	7,526
S60—1999/00-2019/20	0.50	47,842,295	318,204
S61—1999/00-2019/20	0.50	4,128,931	26,336
S62—1999/00-2019/20	0.50	1,854,041	11,739
S63—1999/00-2019/20	0.50	1,111,698	7,045
S64—1999/00-2019/20	0.50	1,826,178	12,043
S65—2000/01-2020/21	0.50	1,776,003	11,370
S96—2005/06-2015/16	0.50	—	322,022
S97—2005/06-2015/16	0.50	—	24,598
S98—2005/06-2015/16	0.50	—	7,115
S99—2005/06-2015/16	0.50	—	4,931
S100—2005/06-2015/16	0.50	—	13,560
S101—2006/07-2016/17	0.50	1,702,466	9,768
S102—2006/07-2016/17	0.50	110,526,435	643,520
S103—2006/07-2016/17	0.50	6,761,997	38,569
S104—2006/07-2016/17	0.50	2,143,349	11,933
S105—2006/07-2016/17	0.50	1,619,353	8,953
S106—2006/07-2016/17	0.50	2,997,781	17,124

Public debt charges—*continued*

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2015–2016
S107—2007/08-2017/18	0.50	2,388,323	13,297
S108—2007/08-2017/18	0.50	136,787,066	774,460
S109—2007/08-2017/18	0.50	10,290,744	58,789
S110—2007/08-2017/18	0.50	3,880,300	20,761
S111—2007/08-2017/18	0.50	3,760,127	20,549
S112—2007/08-2017/18	0.50	4,029,065	22,123
S113—2008/09-2018/19	0.50	6,387,185	34,172
S114—2008/09-2018/19	0.50	180,303,010	999,553
S115—2008/09-2018/19	0.50	20,672,874	111,581
S116—2008/09-2018/19	0.50	9,933,870	53,486
S117—2008/09-2018/19	0.50	4,703,630	24,753
S118—2008/09-2018/19	0.50	5,108,831	27,391
S119—2009/10-2019/20	0.50	5,008,011	25,755
S120—2009/10-2019/20	0.50	145,819,522	813,959
S121—2009/10-2019/20	0.50	8,961,877	46,866
S122—2009/10-2019/20	0.50	2,818,956	15,248
S123—2009/10-2019/20	0.50	1,508,807	9,414
S124—2009/10-2019/20	0.50	2,315,180	12,474
S125—2010/11-2020/21	0.50	1,519,014	7,734
S126—2010/11-2020/21	0.50	210,349,473	672,082
S127—2010/11-2020/21	0.50	14,791,007	78,422
S128—2011/12-2021/22	0.50	258,294,088	948,895
S129—2011/12-2021/22	0.50	11,590,962	61,964
S130—2012/13-2015/16	0.50		978,677
S131—2013/14-2016/17	0.50	354,290,015	1,252,559
S132—2014/15-2017/18	0.50	558,372,918	555,811
S133—2015/16-2018/19	0.50	771,851,126	793,690
S920—2015/16-2016/17	0.50	35,763	45
S921—2015/16-2016/17	0.50	18,878	16
S922—2015/16-2016/17	0.50	547,477	232
		3,611,731,736	*14,614,614*
Canada premium bonds[2]			
P3—1998/99-2018/19	1.00-1.20	154,343,378	2,363,146
P4—1998/99-2018/19	1.00-1.20	17,103,893	271,040
P5—1998/99-2018/19	1.00-1.20	4,177,831	66,866
P6—1998/99-2018/19	1.00-1.20	2,748,199	42,192
P7—1998/99-2018/19	1.00-1.20	13,941,392	231,636
P8—1999/00-2019/20	1.00	9,168,534	137,791
P9—1999/00-2019/20	0.70-1.40	53,629,663	897,856
P10—1999/00-2019/20	0.70-1.40	16,628,043	291,268
P11—1999/00-2019/20	0.70-1.40	6,179,920	117,146
P12—1999/00-2019/20	0.70-1.40	4,930,330	95,203
P13—1999/00-2019/20	0.70-1.40	11,827,403	240,523
P14—2000/01-2020/21	1.40	13,621,141	285,603
P46—2005/06-2015/16	1.00		403,419
P47—2005/06-2015/16	1.00		189,942
P48—2005/06-2015/16	1.00		63,534
P49—2005/06-2015/16	1.00		74,890
P50—2005/06-2015/16	1.00		76,446
P51—2006/07-2016/17	1.00	7,763,874	90,736
P52—2006/07-2016/17	0.70-1.40	50,911,979	670,100
P53—2006/07-2016/17	0.70-1.40	14,015,469	193,161
P54—2006/07-2016/17	0.70-1.40	4,126,824	59,900
P55—2006/07-2016/17	0.70-1.40	3,075,787	47,608
P56—2006/07-2016/17	0.70-1.40	19,143,443	310,890

Public debt charges—*continued*

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2015–2016
P57 – 2007/08-2017/18	1.40	12,652,565	212,403
P58 – 2007/08-2017/18	1.20-1.40	49,170,584	722,290
P59 – 2007/08-2017/18	1.20-1.40	11,980,621	176,908
P60 – 2007/08-2017/18	1.20-1.40	3,488,620	50,255
P61 – 2007/08-2017/18	1.20-1.40	3,151,351	45,680
P62 – 2007/08-2017/18	1.20-1.40	7,219,639	103,544
P63 – 2008/09-2018/19	1.20	8,710,000	120,497
P64 – 2008/09-2018/19	1.00-1.20	93,235,764	1,138,053
P65 – 2008/09-2018/19	1.00-1.20	49,033,175	607,799
P66 – 2008/09-2018/19	1.00-1.20	20,167,466	241,769
P67 – 2008/09-2018/19	1.00-1.20	11,618,208	135,095
P68 – 2008/09-2018/19	1.00-1.20	12,943,129	146,730
P69 – 2009/10-2019/20	1.00	12,339,285	131,245
P70 – 2009/10-2019/20	0.70-1.40	48,207,040	588,753
P71 – 2009/10-2019/20	0.70-1.40	29,197,569	374,430
P72 – 2009/10-2019/20	0.70-1.40	11,283,476	149,798
P73 – 2009/10-2019/20	0.70-1.40	8,871,443	134,810
P74 – 2009/10-2019/20	0.70-1.40	8,609,217	124,423
P75 – 2010/11-2020/21	1.40	6,596,376	96,604
P76 – 2010/11-2020/21	1.20-1.40	70,365,604	960,292
P77 – 2010/11-2020/21	1.20-1.40	48,935,779	668,036
P78 – 2011/12-2021/22	1.00-1.20	91,011,047	1,050,910
P79 – 2011/12-2021/22	1.00-1.20	41,369,413	483,971
P80 – 2012/13-2015/16	1.40	–	1,113,530
P81 – 2012/13-2015/16	1.40	–	601,347
P82 – 2013/14-2016/17	1.20-1.40	109,427,529	1,190,995
P83 – 2013/14-2016/17	1.20-1.40	37,284,151	498,306
P84 – 2014/15-2017/18	1.00-1.20	66,111,725	34,085
P85 – 2014/15-2017/18	1.00-1.20	37,043,125	171,677
P86 – 2015/16-2018/19	0.7	82,901,926	243,822
P87 – 2015/16-2018/19	0.7	61,011,469	110,392
P970 – 2015/16-2016/17	0.7	297,558	522
P971 – 2015/16-2016/17	0.7	855,575	999
P972 – 2015/16-2016/17	0.7	1,893,878	1,107
		1,464,321,410	*19,651,973*
		5,076,053,146	**34,266,587**
Medium-term notes			
Payable in foreign currencies			
2013/14-2016/17	floating	519,480,000	1,457,989
2013/14-2019/20	1.85	64,935,000	1,207,826
2013/14-2019/20	floating	64,935,000	229,839
2013/14-2019/20	floating	162,337,500	623,474
2013/14-2020/21	2.30	64,935,000	1,519,326
2014/15-2020/21	floating	162,337,500	583,047
2014/15-2020/21	floating	129,870,000	459,601
2014/15-2020/21	floating	324,675,000	1,149,004
2014/15-2020/21	floating	64,935,000	225,796
2014/15-2020/21	0.15	221,655,000	352,648
2015/16-2021/22	floating	64,935,000	164,064
2015/16-2019/20	1.45	64,935,000	594,695
2015/16-2018/19	floating	324,675,000	603,637
2015/16-2019/20	1.28	194,805,000	345,238
		2,429,445,000	**9,516,184**
Total interest on unmatured debt		**526,878,762,711**	**13,203,331,299**

Public debt charges—*continued*

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2015–2016
Amortization of discounts on Treasury bills			
Amortization of discounts on 2014-2015 issues		–	330,974,318
Amortization of discounts on 2015-2016 issues		138,100,000,000	530,191,325
		138,100,000,000	*861,165,643*
Amortization of discounts on Canada bills			
Amortization of discounts on 2014-2015 issues		–	655,885
Amortization of discounts on 2015-2016 issues		4,747,403,045	9,169,253
		4,747,403,045	*9,825,138*
		142,847,403,045	***870,990,781***
Amortization of discounts and premiums on marketable bonds		–	632,059,831
Amortization of discounts and premiums on real return bonds		–	(105,641,622)
Amortization of discounts and premiums on foreign bonds		–	6,056,837
Consumer price index adjustments on real return bonds		–	970,521,521
		–	*1,502,996,567*
Total amortization of premiums and discounts on other debts		**142,847,403,045**	**2,373,987,348**
Cross-currency swap revaluation	**various**	**8,391,392,315**	**(486,885,097)**
Servicing costs and costs of issuing new borrowings	**various**	–	**10,642,719**
Unamortized discounts and premiums on market debt	**various**	**5,046,829,132**	
Obligation related to capital leases	**various**	**3,476,881,655**	**209,031,079**
Other unmatured debt	**various**	**1,569,841,909**	**82,559,355**
Total public debt charges related to unmatured debt		**688,211,110,767**	**15,392,666,703**
Pension and other future benefits (interest)			
Public sector pensions			
Canadian Forces Pension Fund Account	various	168,858,041	–
Canadian Forces Superannuation Account	various	45,695,153,093	2,139,615,656
Members of Parliament Retirement Compensation Arrangements Account	various	248,634,683	9,820,946
Members of Parliament Retiring Allowances Account	various	502,299,428	20,267,602
Public Service Pension Fund Account	various	355,052,200	–
Public Service Superannuation Account	various	95,566,249,001	4,443,345,828
Reserve Force Pension Fund Account	various	(51,192,066)	–
Retirement Compensation Arrangements Account			
RCA No. 1—Canadian Forces	various	392,099,834	18,043,320
RCA No. 1—Public Service	various	1,163,127,305	53,426,014
RCA No. 1—Royal Canadian Mounted Police	various	33,541,785	1,558,394
RCA No. 2—Public Service	various	807,056,879	32,077,055
Royal Canadian Mounted Police Pension Fund Account	various	15,339,685	–
Royal Canadian Mounted Police Superannuation Account	various	13,154,521,368	613,018,941
Supplementary Retirement Benefits Account (Judges)	various	215,089,000	1,553,165
Supplementary Retirement Benefits Account (Others)	various	767,192	5,595
Consolidated Crown corporations and other entities	various	86,468,000	–
		158,353,065,428	*7,332,732,516*
Allowance for pension adjustments	various	(6,126,000,000)	122,000,000
		152,227,065,428	***7,454,732,516***
Other employee and veteran future benefits			
Public Service Health Care Plan and Pensioners' Dental Service Plan		27,065,000,000	729,000,000
Royal Canadian Mounted Police disability and other future benefits		5,650,000,000	218,000,000
Severance and other benefits		2,285,000,000	80,000,000

Public debt charges—*continued*

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2015–2016
Sick leave benefit plan		1,617,000,000	39,000,000
Veterans' disability and other future benefits		47,462,000,000	1,442,000,000
Worker's compensation		1,273,000,000	32,000,000
Consolidated Crown corporations and other entities		329,311,000	
	various	***85,681,311,000***	***2,540,000,000***
Total public debt charges related to pension and other future benefits		**237,908,376,428**	**9,994,732,516**
Other liabilities			
Canada Pension Plan (net of securities held by the Canada Pension Plan investment Fund)	various	**34,728,735**	**1,618,643**
Government Annuities Account	various	**133,820,091**	**9,577,581**
Deposit accounts			
Canada Development Investment Corporation Holdback—Privatization	various	21,651,436	
Canada Hibernia Holding Corporation Abandonment reserve fund	various	97,935,129	537,385
Canada Labour Code—Wage Recovery Appeals	various	1,710,384	13,922
Swap collateral deposit		127,532,340	
Contractors' security deposits	various	13,623,124	116,031
General security deposits	various	6,618,716	
Non-interest bearing accounts		303,929,695	
		573,000,824	***667,338***
Trust accounts			
Administered trust accounts	various	179,332	755
Canadian Security Intelligence Service Scholastic awards	various	26,421	119
Correctional Service of Canada Inmates' trust fund	various	18,235,978	7,303
Estates fund	various	263,830	1,182
Indian band funds	various	710,294,325	16,578,322
Indian estate accounts	various	25,815,533	361,499
Indian savings accounts	various	30,699,225	617,904
Indian Residential Schools Settlement Agreement Common Experience Payments	various	82,150,713	779,246
Royal Canadian Mounted Police—Benefit trust fund	various	2,159,168	9,571
Veterans administration and welfare trust fund	various	1,067,387	5,493
Non-interest bearing accounts		778,562	
		871,670,474	***18,361,394***
Total deposit and trust accounts		**1,444,671,298**	**19,028,732**
Other specified purpose accounts			
Insurance and death benefit accounts			
Public Service death benefit account	various	3,526,551,938	160,841,600
Regular forces death benefit account	various	185,451,694	8,670,657
Non-interest bearing accounts		4,135,889	
		3,716,139,521	***169,512,257***
Pension accounts			
Annuities agents' pension account	various	—	3
Locally engaged contributory pension account	various	112,054	
Royal Canadian Mounted Police Dependants' pension fund	various	17,672,930	874,731
		17,784,984	***874,734***

Public debt charges—*concluded*

(in dollars)

Description	Rate of interest (%)	Amount of principal	Amount charged in 2015–2016
Other accounts			
AgriInvest Program	various	4,858,789	20,496
AgriStability Program (previously Canadian Agricultural Income Stabilization)	various	49,669,981	
Common school funds – Ontario and Quebec	5.00	2,677,771	133,889 [4]
Courts Administration Service Special account	various	6,991,808	31,042
Indian moneys suspense account	various	43,042,581	1,011,519
Non-interest bearing accounts		147,448,582	
		254,689,512	*1,196,946*
Deferred revenue specified purpose accounts[5]			
Shared-cost agreements – Research – Agriculture	various		34,584
Social Sciences and Humanities Research Council-Trust fund	various		1,094
Other specified purpose accounts		**3,988,614,017**	**171,619,615**
Special drawing rights allocations	various	[6]	**5,787,659**
Total public debt charges related to other liabilities		*5,601,834,141*	*207,632,230*
Consolidated specified purpose accounts (interest)			
The National Battlefields Commission – Trust fund	various	775,695	2,971
Ship-Source Oil Pollution Fund	various	411,288,187	3,009,549
Mackenzie King trust account	various	225,000	4,163
Endowments for health research	various	140,267	30,331
Social Sciences and Humanities Research Council Queen's Fellowship fund	various	250,000	1,675
Non-interest bearing accounts		3,539,949,945	
Total public debt charges related to consolidated specified purpose accounts		**3,952,629,094**	**3,048,689**
Total public debt charges before consolidation adjustment		**935,673,950,430**	**25,598,080,138**
Accumulated consolidation adjustments (current year transactions are shown with the revenues and expenditures of the Government)		**(3,952,629,094)**	**(3,048,689)**
Total public debt charges		**931,721,321,336**	**25,595,031,449**
Comprised of:			
Total public debt charges under statutory authorities before provision and consolidation adjustments			22,644,489,704
Total public debt charge provision			2,953,590,434
Consolidation adjustments			(3,048,689)
Total public debt charges			**25,595,031,449**

[1] The months and years stated for each marketable bonds series correspond to the month and year of maturity.

[2] The years stated for each bond series correspond to the year of issuance and year of maturity.

[3] Interest is reported with Other program expenses – Crown corporation.

[4] Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

[5] Additional information on Deferred revenue specified purpose accounts is provided in Section 5 of Volume I.

[6] No amount of principal is shown since the closing balance of this liability account is reported with the Foreign exchange accounts in Section 8 of Volume I.

Section 8

2015–2016

Public Accounts of Canada

Payments of claims against the Crown, ex gratia payments and court awards

Table of contents

Page

Payments of claims against the Crown 8.2
Ex gratia payments 8.25
Court awards 8.28

Payments of claims against the Crown

This statement provides, by ministry and by departments and agencies, details for all payments of claims against the Crown of $1,000 or over. Payments of less than $1,000 are reported as one amount at the end of each department and agency, together with the total number of such payments. Where the situation warrants non-disclosure, the recipient's name may be withheld from publication.

Payments of claims against the Crown

(in dollars)

Description and payee	Amount
Agriculture and Agri-Food	
Agriculture and Agri-Food	
Accident involving a Crown vehicle	
Boyd Autobody & Glass Penticton for	
Anderson R	1,743
Economical Insurance for	
Biggs AJ	3,728
Insurance Corporation of British Columbia for	
Pannekoek SJ	4,880
Saskatchewan Government Insurance for	
Trane Saskatchewan	4,735
Unifund Assurance Company for	
Toole L	1,099
Settlement of claim related to damaged property	
Cherpin K & L	20,505
Hempler G for	
Chwartacki DJ, Vermeulen LM	5,250
Manz E	2,142
Settlement of claim related to damaged vehicle	
Manitoba Public Insurance for	
Penner L	2,967
Payments under $1,000 (3)	1,598
	48,647
Canadian Heritage	
Canadian Heritage	
Payments under $1,000 (6)	*2,698*
Office of the Co-ordinator, Status of Women	
Out of court settlement regarding termination of employment	
Godbout M	*10,000*
	12,698
Environment and Climate Change	
Environment	
Accident involving a Crown vehicle – Fence repair	
Powers D	3,410
Settlement of claim pursuant to the *Canadian Human Rights Act*	
Ferguson D	15,000
Settlement of claim related to a grievance	
Bertrand F	7,000
Born K	13,400
Ferguson D	16,217
Patterson P	1,474
Sung S	25,000
Thrown away costs related to an adjourned hearing	
Justice Canada for	
JFK Law Corporation	9,920
Payments under $1,000 (3)	1,424
	92,845

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Canadian Environmental Assessment Agency	
Thrown away costs payable to the respondents in a Court case	
JFK Law Corporation in trust for	
Chief Courtoreille S, Mikisew Cree First Nation	*9,920*
Parks Canada Agency	
Compensation for damage to a vessel	
Breiling B	3,948
The Guarantee Company of North America	2,576
Compensation for damage to property	
Manitoba Hydro	3,332
Compensation for damage to vehicle	
Bida C	1,253
Challenger Motor Freight Inc	12,686
Enterprise Rent A Car	27,416
Golebiowski B	5,155
Hernandez L	1,168
Insurance Corporation of British Columbia	2,587
Kozicka P	3,866
Location Sauvageau Inc	4,793
Lockwood Auto Body	5,361
Pelz R	1,591
Security National Insurance Company	10,532
Stupple C	1,166
Travelers Insurance	3,843
Unifund Assurance Company	2,433
Zaugg M	1,957
Compensation for health services	
Government of Alberta	2,243
Settlement for ending a Tourism Licence and Outfitter Licence	
McLennan Ross LLP in trust for	
Nahanni Butte Outfitters Ltd	1,150,000
Settlement for personal injury	
Cummings Andrews Mackay LLP in Trust for	
Courtoreille D	93,555
Government of Alberta	3,055
Rogers Bristow & Moyse LLP in trust for	
Gallivan S	10,000
Timperio Legal Services Professional Corporation in trust for	
Sweetman D	20,000
Settlement of claim related to accessibility	
Name withheld	1,961
Settlement of claim for fatality arising from accident	
Oatlet Vigmon in trust for	
Name withheld	225,000
Settlement of claim related to a wrongful dismissal	
Name withheld	55,000
Settlement of claim related to employment	
Name withheld	196,674
Payments under $1,000 (29)	9,299
	1,862,450
	1,965,215
Families, Children and Social Development	
Employment and Social Development	
Accident involving a Crown vehicle	
Primmum Insurance Company for	
Barlizo R	5,858

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Settlement of claim as a result of damage to a rental vehicle	
Driving Force	5,000
Settlement of claim due to the delay in processing a passport application	
Murugiah S	1,120
Settlement of claim for financial losses due to an administrative error	
Name withheld	6,200
Settlement of claim for general damages	
Name withheld	50,000
Settlement of claim for general damages due to an administrative error	
Name withheld	6,128
Settlement of claim for relocation expenses	
Brisson C	7,788
Choquette Landry M	2,444
Taylor J	2,272
Settlement of claim for relocation expenses related to grievances	
Names withheld (4)	24,752
Settlement of claim pursuant to the Canadian Charter of Rights and Freedoms	
Names withheld (2)	21,074
Settlement of claim pursuant to the *Canadian Human Rights Act*	
Names withheld (6)	90,817
Settlement of claim pursuant to the *Canadian Human Rights Act* and before the Public Service Labour Relations Board	
Names withheld (9)	130,923
Settlement of claim pursuant to the *Government Employees Compensation Act*	
Name withheld	17,000
Settlement of claim related to dental insurance due to an administrative error	
Muzik J	1,019
Settlement of claim related to employment	
Names withheld (4)	125,353
Settlement of claim related to grievances before the Public Service Labour Relations Board	
Names withheld (16)	400,099
Settlement of claim related to medical expenses due to an administrative error	
Donoghue C	2,833
MacGregor R	1,174
Payments under $1,000 (4,042)	78,224
	980,078
Fisheries, Oceans and the Canadian Coast Guard	
Fisheries and Oceans	
Compensation following an accident involving a Crown Vehicle	
Cox & Palmer in trust for	
Leger M	23,500
Deveau Avocats in trust for	
Name withheld	95,000
Insurance Corporation of British Columbia for	
Kaatz R	3,334
Loop D	3,236
Martin M	1,251
Intact Insurance Company for	
Hamilton R	14,674
Jenkins W	2,827
Manitoba Public Insurance for	
Wrixon D	1,052
Mosher Chedore in trust for	
Campbell S	75,000
Security National Insurance Company for	
Fougere W	1,068
Wiseman S	1,382

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Compensation following an accident involving a Crown Vessel	
Cameron C	2,395
Deveau Avocats in trust for	
Name withheld	379,000
Me Michel Barrette in trust for	
Name withheld	115,000
Compensation for personal financial loss	
Camp Fiorante Matthews Mogerman in trust for	
Burnell B, Iverson L	2,877,632
Settlement for damage to personal property	
Poupart & Poupart Avocats in trust for	
Regional county municipality of Marguerite d'Youville	2,500
Robinson Sheppard Shapiro in trust for	
MS Maple Rostock Schiffahrt GMBH & Co	715,000
Settlement of claim related to personal injuries	
Brian DeLorenzi in trust for	
Name withheld	58,716
Settlement of departmental grievance	
Name withheld	60,000
Settlement of grievance under the *Canadian Human Rights Act*	
Name withheld	6,621
Name withheld	33,138
Name withheld	61,537
Payments under $1,000 (18)	7,792
	4,541,655
Global Affairs	
Foreign Affairs, Trade and Development	
Settlement of claim for contract cancellation	
Kamal and Associates in trust for	
Name Withheld	18,376
Settlement of claim for flood damage	
Collahuasi	1,296
Settlement of claim for recovered contribution funds	
Julian Heller and Associates in trust for	
Names Withheld (3)	166,000
Settlement of claim related to termination of employment	
Da Costa M	55,994
Names Withheld (2)	40,213
Settlement of grievance related to the shipment of personal effects	
Champ and Associates in trust for	
Gaumond M	1,500
Payments under $1,000 (11)	5,217
	288,596
Health	
Health	
Accident involving a Crown vehicle	
Insurance Corporation of British Columbia	1,143
Security National Insurance Company	5,806
Settlement of claim related to a grievance	
Names withheld (46) payments from $3,200 to $12,800	318,000
Settlement of claim related to a grievance before the Public Service Labour Relations and Employment Board	
Names withheld (4) payments from $1,000 to $12,000	18,454
Settlement of claim related to employment	
Name withheld	200,000

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Settlement of claim under the *Canadian Human Rights Act*	
Name withheld	45,000
Payments under $1,000 (7)	2,018
	591,021
Canadian Food Inspection Agency	
Accident involving a Crown vehicle	
Manitoba Public Insurance for	
Kish M	1,279
Maryn & Associates in trust for	
DaSilva M	237,500
McComb Witten in trust for	
Takatch B	27,452
McCourt Law Offices for	
Dahrouge JR	60,000
Miller M	6,949
Saskatchewan Government Insurance for	
Eberle F	1,467
Settlement of claim arising from a motor vehicle accident	
Cowley & Company for	
Johal AS	45,000
Minister of Finance of British Columbia for	
Mei JQ	3,950
Settlement of claim related to a registered meat establishment	
Name withheld	150,000
Settlement of claim related to damaged company property	
Fedrau Farms	4,768
Settlement of claim related to employment	
Names withheld (2)	59,738
Settlement of claim related to grievance	
Names withheld (76)	684,214
Settlement of claim related to legal costs	
Name withheld	1,041
Settlement of claim related to the detection of Listeria Monocytogenes	
Name withheld	425,000
Settlement of claim related to union dues	
Charbonneau MH	1,032
Payments under $1,000 (4)	1,341
	1,710,731
Public Health Agency of Canada	
Settlement of claim related to employment	
Name withheld	*105,000*
	2,406,752
Immigration, Refugees and Citizenship	
Citizenship and Immigration	
Reimbursement of expenses incurred as a result of an administrative error with a passport	
Li Y	4,884
Settlement of claim pursuant to the *Canadian Human Rights Act*	
Name withheld	1,500
Settlement of claim related to a grievance	
Name withheld	2,000
Settlement of claim related to a workplace injury	
Name withheld	1,205
Settlement of claim related to legal costs for discontinuance of court action	
Ali M Amini, Barrister & Solicitor in trust for	
Al Rabie M	1,000

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Czuma, Ritter, Barristers & Solicitors in trust for	
Name withheld	20,000
Lisa R G Winter-Card, Barrister & Solicitor in trust for	
Joseph L	1,886
Stewart Sharma Harsanyi, Barristers and Solicitors in trust for	
Doad R	3,500
Vincent Dagenais Gibson LLP in trust for	
Scott J	5,000
Waldman & Associates, Barristers and Solicitors in trust for	
Karim M	3,000
Payments under $1,000 (3)	1,591
	45,566
Immigration and Refugee Board	
Settlement agreement related to employment benefits	
Name withheld	1,071
Settlement of claim pursuant to the *Canadian Human Rights Act*	
Name withheld	20,000
Settlement of claim related to a grievance	
Name withheld	12,000
	33,071
	78,637
Indigenous and Northern Affairs	
Indian Affairs and Northern Development	
Settlement of claim related to a lease boundary dispute	
Canadian Arctic Holidays Limited	20,000
Settlement of claim related to compensation for historical land transactions	
Listuguj Mi'gmaq Government	64,500,000
Settlement of claim related to compensation for rights given on a parcel of land from reserve	
Kirkby Fourie Law Office in trust for	
Ahtahkakoop First Nation	10,000
Settlement of claim related to compensation for the implementation of the Nunavut Land Claims Agreement	
Nunavut Tunngavik Inc	255,500,000
Settlement of claim related to compensation for the right of possession of land	
Michaels & Stern Law Corporation in trust for	
Amos L, Anderson S, Peguis First Nations, Plishka B, Sinclair M, Sinclair R, Spence K, Sutherland P, Sutherland V	22,500
Settlement of claim related to compensation for the use of a road in Indian reserves	
Indian Affairs and Northern Development in trust for	
Saik'uz First Nation	600,000
Settlement of claim related to compensation for transfers of land	
Debendmang Manitoulin Native Lands Development in trust for	
Aundeck Omni Kaning Band (Ojibways of Sucker Creek), Sheguiandah Band, Sheshegwaning Band, West Bay of M'Chigeeng Band, Zhiibaahaasing Band (Cockburn Island Band)	3,000,000
Settlement of abuse claims	
Merchant law Group LLP in trust for	
Name withheld	250,000
Various Law Firms for	
Names withheld (2,159)	221,589,180
Settlement of claim related to a contracting dispute for the possession of land	
Ratcliff & Company LLP in trust for	
Tzeachten, Skowkale, and Yakweakwioose First Nations	3,400,000
Settlement of claim related to a contracting dispute related to the prices of natural gas and gas-derived products	
Ackroyd LLP in trust for	
Paul Band	2,503,594
Settlement of claim related to grievance	
Lavallée S	6,615
Paul E	10,000

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Radzius J	21,036
Taylor SR	44,450
Payments under $1,000 (4)	480
	551,477,855
Infrastructure and Communities	
Office of Infrastructure of Canada	
Out of court settlement of claim related to employment	
Name withheld	35,000
Innovation, Science and Economic Development	
Industry	
Accident involving a Crown vehicle	
Novex Insurance Company for	
Trask C	7,568
Settlement of claim following error assignment of radio frequencies	
Jalec Inc	9,608
Settlement of claim for the replacement of highway barriers	
British Columbia Ministry of Transportation and Infrastructure	5,643
Settlement of claim related to a grievance	
Name withheld	14,688
Payments under $1,000 (11)	2,783
	40,290
Atlantic Canada Opportunities Agency	
Payment under $1,000 (1)	*764*
Canadian Space Agency	
Settlement of claim related to a grievance	
Name withheld	*20,000*
National Research Council of Canada	
Compensation for damages to vehicle	
Farley M	3,021
Settlement of claim related to employment	
Name withheld	100,000
Payments under $1,000 (6)	2,745
	105,766
Statistics Canada	
Compensation for damage to a vehicle	
Driving Force	5,000
Driving Force	4,257
Payments under $1,000 (5)	1,396
	10,653
	177,473
Justice	
Justice	
Out of court settlement of claim related to malicious prosecution	
Name withheld	*2,500,000*
Office of the Director of Public Prosecutions	
Settlement of claim for legal costs	
Legal Aid Ontario	226,177
Payment under $1,000 (1)	57
	226,234
	2,726,234

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
National Defence	
National Defence	
Compensation for personal injuries	
Acheson Whitley Weeney Foley in trust for	
Coultish R	175,000
Ministerial claims pursuant to the *Canadian Human Rights Act*	
Names withheld (2) payments from $5,000 to $167,000	172,000
Ongoing personal injury/disability payments to civilians from Lahr, Germany	
Bafu	75,409
Payment for environmental damages in Germany	
Bima	1,610,068
Payment of fine for environmental damages	
Boyne Clark LLP in trust for	
Environment and Climate Change	100,000
Settlement for reimbursement of health claim	
British Columbia Ministry of Health for	
Coultish R	3,083
Settlement of claim as a result of an accident involving a Crown vehicle	
Aitkin C	1,211
Alexander B	5,653
Allstate Insurance Company for	
Smith C	5,375
Arby's	1,724
Bima	4,064
Binnington C	2,889
Braithwaite Boyle in trust for	
Lavoie C	12,500
Certas Direct Insurance Company for	
Scott J	6,567
City of Winnipeg	5,259
Desjardins General Insurance for	
Cameron J	2,160
Dionne M	2,205
Family Insurance Solutions for	
Caviness S	1,821
Federation Insurance for	
Revelle R	2,763
Halifax-Dartmouth Bridge Commission	4,550
Hydro One Networks Inc	12,550
Insurance Corporation of British Columbia for	
Argueta R	2,161
Fuder J	2,015
Kumar R (Dr)	2,929
Moog C	2,857
Ogmundson T	9,417
Rogers J	2,762
Schulte M	2,097
Sidhho S	1,894
Tsai J C	2,686
Volkman G	2,397
VonReisen I	11,738
Intact Insurance Company for	
Maldague A	3,159
Johns Southward Glazier Walton & Margetts in trust for	
Marsh J	35,000
Jolly Farmer Transport Inc for	
Cunningham L	7,110

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Manitoba Public Insurance for	
Hatley M	2,151
Hoborough D	2,292
Howie W	1,817
Hutchison B	2,979
Keating D	4,887
Taylor J	1,505
Michaud S	1,776
MRDC Operations Corporation	4,056
Pembridge Insurance Company for	
Murphy S	5,302
Primmum Insurance Company for	
Morrell J	2,122
Saskatchewan Government Insurance for	
Chomyn J	4,188
Drummond J	2,325
Miner Excavating and Trucking Ltd	2,949
Saskatchewan Ministry of Highway and Infrastructure	4,956
White M	2,654
Windrim R	2,397
Security National Insurance Company for	
Harrison D	1,044
Nearing M	2,627
The Personal Insurance Company for	
Gravel B	11,052
Valleta and Company for	
Reimer G	3,847
Wawanesa Insurance for	
Guetg H	4,230
Miller W	2,180
Patry-Young J	3,972
Settlement of claim as a result of damages to rental vehicles	
Discount Car & Truck Rentals	2,859
Enterprise Rent A Car	24,657
Gestion Porlier ltée	1,866
K-Sports Marine Inc	1,948
Location Brossard	1,867
Location Sauvageau	1,240
Rent a Car Canada	3,184
SM Sport Inc	4,585
Settlement of claim as a result of personal injuries	
Bima	14,836
Deveau Avocats in trust for	
Pêcheries Bourque	121,000
Iginla and Company in trust for	
Hibo A	17,500
Laliberty R	6,000
MacGillivray Injury and Insurance Law in trust for	
Waters R	140,000
Michel Drapeau Law Office LLP in trust for	
Raymond S	5,000
Verville-Labbe L	85,000
Millars Law in trust for	
Davis K	75,000
Degagne C	88,750
Dobbs A	122,000
Harms K	98,000
Weir Bowen in trust for	
McNaughton R	52,491

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Settlement of claim for environmental damages	
K&L Land Partnership	1,650,000
Settlement of claim for legal costs	
Bonne F	2,500
Bouchard M	2,500
Boyd J	3,563
Flaman R	3,000
Michel Drapeau Law Office LLP in trust for Ouellette B	6,000
Nelligan O'Brien Payne LLP for Gladman B	1,500
Settlement of claim for loss and/or damage to personal effects/property	
Affiliated FM Insurance Company for Whistler Athletes Centre	262,673
Allstate Insurance Company for Crawford-Daniels N	4,582
Billard C	4,764
Bonnell G	1,889
Cinq-Mars R	23,172
Cote A	11,000
Delisle D	14,420
Economical Insurance for Duplessie C	1,865
Intact Insurance Company for Smith P	3,529
Johnson D	1,516
Leclerc J, Vaugeois I	2,700
McClafferty J	1,726
McLeod A	5,163
McNary S	1,500
Nanaimo Port Authority	1,915
Paradis I, Régnière C	14,000
Patzer D	3,363
Pickrell B	2,794
Prince Albert Exhibition Association	2,000
Rodgers M	1,500
Romanow T	1,018
Royal & Sun Alliance Insurance Company of Canada for Gilbert L	1,636
Taylor L	1,400
TD Insurance Meloche Monnex for Green N	1,077
The Personal Insurance Company for Lavallee G	1,572
Wilson I	3,830
Wilson R	4,500
Settlement of claim for loss and/or damage to personal property	
Boucher P-L	4,053
Cookomolin P	3,450
Cyr P	3,223
Daudet C	2,436
Desbiens M	2,064
Duff A	2,222
Duff F	1,565
Foord G E	2,423
Holmes C R	4,095
Korman M	3,872
Lavig J-S	1,031
Lavoie M	4,178

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Osmond G P	3,736
Reardon D	1,787
Shecanapish S	1,875
Swappie N	2,057
Settlement of claim for loss and/or damage to property	
Chafe D	1,293
Elson D	2,168
Fellice-Simard M	1,056
Fergusso Y	2,941
Guilbault M	1,159
Keeping C	1,678
Tyrie S	1,095
Settlement of claim for missed financial opportunities, pay, incentives and pension	
Levasseur C	17,325
Settlement of claim for the loss of use and purchase of reserve lands	
Ratcliff & Company LLP in trust for	
Tzeachten First Nations	4,400,000
Settlement of claim related to leave travel assistance entitlement	
Barfoot S	5,832
Susut M	5,489
Settlement of claim related to negligent misrepresentation	
Burlington Teen Tour Band	21,922
Payments under $1,000 (76)	31,327
	9,827,683
National Revenue	
Canada Revenue Agency	
Settlement of claim related to a complaint before the Office of the Privacy Commissioner of Canada	
Name withheld	20,000
Settlement of claim related to legal costs for discontinuance of court action	
Dentons Canada LLP in trust for	
Royal Bank of Canada	5,250
Settlement of claim related to tax collection	
Bacchus W	5,000
Name withheld	16,000
Settlement of claim under the *Canadian Human Rights Act*	
Names withheld (2)	24,000
Settlement of complaint under the *Public Service Labour Relations Act*	
Lloyd M	7,000
Payments under $1,000 (47)	4,387
	81,637
Natural Resources	
Natural Resources	
Payment of an arbitral award pursuant to a dispute under the North American Free Trade Agreement	
Exxon Mobil Corporation	15,258,354
Murphy Oil Corporation	3,702,324
Settlement of claim related to damages to a property	
Pihl Law Corporation in trust for	
Randhawa K, Randhawa RK, Randhawa S	20,050
Settlement of claim related to grievance	
Name withheld	159,016
Payment under $1,000 (1)	585
	19,140,329

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Canadian Nuclear Safety Commission	
Settlement of claim related to a grievance	
Talk Science to Me	*27,550*
	19,167,879
Office of the Governor General's Secretary	
Office of the Governor General's Secretary	
Payment under $1,000 (1)	400
Parliament	
Senate	
Out of court settlement of claim related to employment	
Name withheld	65,010
Privy Council	
Privy Council Office	
Settlement of claim related to loss of personal effects	
Delisle C	*1,858*
Canadian Transportation Accident Investigation and Safety Board	
Payment under $1,000 (1)	*18*
Office of the Chief Electoral Officer	
Settlement of claim for loss of income – election worker	
Name withheld	3,000
Settlement of claim under the *Canadian Human Rights Act*	
Name withheld	12,500
Name withheld	12,500
	28,000
	29,876
Public Safety and Emergency Preparedness	
Public Safety and Emergency Preparedness	
Compensation following a settlement agreement	
Sirman GF in trust for	
Robins G	16,667
Compensation for financial loss	
Simon Fraser University	10,000
Payment under $1,000 (1)	449
	27,116
Canada Border Services Agency	
Compensation for damage to property	
Bolan N	1,305
Northern Strands Co Ltd	2,483
Otubu O	1,834
Pillar5 Pharma Inc	4,178
Sherif AMG	2,893
Compensation for damages to vehicle	
Brownrigg L	1,762
Camilleri M	1,835
Insurance Corporation of British Columbia for	
Latimer M	2,387
Wawanesa Insurance for	
Huntley M	1,219
Winn S	1,049

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Compensation for general damages	
Arvai Personal Injury Lawyers in trust for	
Danylenko I	10,000
Grillo Barristers in trust for	
Name withheld	15,000
Kirwin Partners LLP in trust for	
Name withheld	65,000
Lerners LLP in trust for	
Name withheld	15,000
Compensation for storage costs	
Ameublement Import Delux Inc	2,014
Komol Plastic	3,007
Strathcona Manufacturing Ltd	1,846
Settlement of claim for legal costs due to an administrative error	
Name withheld	1,200
Waldman & Associates in trust for	
Name withheld	7,000
Settlement of claim related to employment	
Name withheld	8,560
Settlement of claim under the *Canadian Human Rights Act*	
Names withheld (6) payments from $1,000 to $20,000	42,000
Raven, Cameron, Ballantyne & Yazbeck LLP in trust for	
Names withheld (2) payments from $7,007 to $50,000	57,007
Payments under $1,000 (87)	21,569
	270,148
Correctional Service of Canada	
Compensation for damage to vehicle	
Belleville Carstar for	
Lester D	5,488
Discount Car Rentals	1,325
Saskatchewan Government Insurance	7,655
Saskatchewan Government Insurance for	
M.D. Ambulance	3,709
Shorthouse G	1,279
Compensation for lost and/or damages to personal items	
Names withheld (7)	12,561
Shkwarek G	1,000
Compensation for work related issues	
Names withheld (4)	148,146
Out of court settlement for errors and/or omissions by the Correctional Service of Canada	
Gaudreau M	5,000
Names withheld (31)	881,690
Settlement of claim under the *Canadian Human Rights Act*	
Names withheld (9)	232,122
Settlement of motor vehicle accidents	
Fourlane Ford	2,404
Government of Alberta	2,098
Insurance Corporation of British Columbia for	
Larsen DM	11,520
Rivington T	5,491
Welch BR	2,587
Kent P	1,733
Name withheld	155,000
Zurich Insurance Company Ltd for	
Groupe Transport Paul Lessard (1982) Inc	5,093
Payments under $1,000 (995)	107,350
	1,593,251

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Parole Board of Canada	
Settlement of claim related to a grievance	
Emond L	25,555
Royal Canadian Mounted Police	
Settlement of claim arising from a motor vehicle accident	
A & B Auto Body for	
Thorsteinson C	1,140
Abawajy A	3,220
Alberta Motor Association Insurance Company for	
Howell E & J	4,767
All Makes Collision Centre for	
Kerr-Wilson V	1,078
Allstate Insurance Company for	
Gregory K	13,077
Aviva Canada Inc for	
Blechert E	1,035
Hallstrom R	3,622
Manson D	10,582
Nixon Z	3,804
Phillips S	4,746
Ward J	2,882
BC Hydro	6,341
Braithwaite Boyle in trust for	
Jaman C	80,000
British Columbia Ministry of Transportation and Infrastructure	4,659
Bronson Jones and Company LLP in trust for	
Mohammad A	6,000
Brun-Way Highway Operations	6,746
Calata E	2,000
Canada Damage Recovery for	
Enterprise Rent A Car	10,608
Canadian Claims Services, RML Auto Appraisal for	
Proulx A	2,537
Canadian Direct Insurance for	
Klassen A	12,712
Kuwabara S	1,215
Canadian Northern Shield Insurance for	
Dosanjh J	3,057
Robinson A	1,205
Carol Automobile Ltd	1,925
CARSTAR Collision & Glass Services for	
Brown J	4,183
CEI Network Canada for	
Zajacz K	2,710
Cement Masons Local 919 & Brick Layers	1,000
Chadi & Company in trust for	
Berezuk J, Lesoway J	26,794
Chicoine D	1,315
City Center Auto Body Ltd for	
Graham C	1,046
Coastal Pacific Xpress for	
Uens D	15,500
Collision Clinic for	
Cuil D	2,604
Continental Casualty Company for	
Stilling D	7,058
Correia and Collins in trust for	
Keleher T	10,000

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Cowell K	1,425
Dang J	1,142
Devon transport Ltd for	
DBA Budget Car and Truck Rental	2,444
Dilawry Collision Centre for	
Parker C	1,512
Drysdale Bacon McStravick LLP in trust for	
Young J	30,000
Dwight's Place Auto Body Ltd for	
Stubbe B	1,677
Economical Insurance for	
Bouvier L	8,317
Kavanaugh J	2,321
Quinn P	6,539
Siemens B	10,457
Waschuk A	1,612
Enterprise Rent A Car	1,424
Enterprise Rent A Car	2,941
Esurance for	
Walter R	4,934
Evans E	1,221
Evans T	1,417
Family Insurance Solutions for	
Parno S	1,889
Winters T	1,204
Fix Auto Chilliwack for	
MacMillan M	1,342
Getzinger's Auto Body Ltd for	
Pickett C	6,051
Golden Arrow Bus Lines	1,500
Government of Alberta	1,400
Government of Alberta for	
Lindblom W	1,400
Government of Northwest Territories for	
Moshenko D	4,038
Harding R	4,141
Harman M	4,892
Hi Tech Express Ltd	9,000
Hill & Hill in trust for	
Friebus R	48,000
Spaan A	38,000
Howell S	1,163
Insurance Corporation of British Columbia for	
Abbotsford Taxi Ltd	4,419
Admin K	2,280
Angco R	1,526
Arnouse K	4,001
Autocanada Mr Motors GP Inc	6,243
Basra B	1,757
Berkhjoven D	2,415
Bravo F	1,494
Byron A	4,594
Cernanska S	3,806
Ching Chan P	2,503
Colby R	1,899
Corporation of Delta	1,300
Crouch W	2,976
Currie J	1,166
Davis J	2,505

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Fink N	1,692
Fowler M	2,023
Garbo J	1,166
Gormick J	1,024
Haines K	1,895
Halpern C	3,944
Hocking B	3,860
Hodges D	1,366
Howard S	2,660
Jone D, McGowan C	7,571
Jones K	6,136
Jung H	1,301
Kaderabek I	1,914
Knapman R	1,746
Kraima M	2,403
Lapierre JF	1,382
Li R	1,048
Lime M	4,300
Liu L	1,652
Lui T	1,064
Lustig R	2,369
Ly S	4,805
Making C	1,358
Martin M	2,014
Marty S	6,507
McKinnon J	5,206
Monroy R	1,514
Olson L	2,515
Pascual J	5,613
Peachell J	1,652
Pelletier E	5,084
Penuela V	9,287
Rai H	2,553
Ramirez R	2,369
Razak S	2,767
River C	1,329
Robert S	308
Robilliard A	3,550
Rose L	4,750
Smith DG	4,475
Steiger F	5,026
Travis T	1,239
Val Mart Doors	3,262
Versatile Leasing	15,667
Vranici G	3,769
WFC Football GP	1,105
Wherley J	3,264
Willoughby L	4,366
Yates R	1,239
Zhu W	3,673
Intact Insurance Company for	
Embury C	3,015
Hearn W	24,048
Jefferies F	3,473
Murphy S	3,117
Sloan D	6,283
J Christopher Nagle PC Inc in trust for	
Babineau J	10,000
Jurkowski Enterprises Inc	10,242

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Labrador Motors Ltd for	
Henneberry C	3,720
Leblanc ND	3,114
Legacy Ford Rimbey for	
Lloyd T	2,319
Liberty Mutual Insurance for	
Miller W	29,207
Lien M	2,350
Lounsbury Automotive Ltd for	
Coleman T	1,506
Econoleasing	3,892
Maaco Collision Repair & Auto Painting Inc for	
Gillispie C, Margetts S	1,303
Madore's Auto Body for	
Dickey K	1,864
Manitoba Public Insurance for	
Abrochnov M	11,058
Bianchi E	7,492
Cook S	1,260
Cooke B	5,297
Dietrich D	7,085
Direct General Partner Corp Corporation	34,676
Dominguez R	3,061
Fed Ex	3,448
Garrity M	6,344
Henault M	1,053
Hiebrert V	1,545
Skulason L	2,716
Swan K	10,401
Maryn & Associates Barristers Solicitors in trust for	
Babic R	10,000
McCourt Law Offices in trust for	
Martens D	5,000
McLellan Brennan Barristers & Solicitor in trust for	
Albert C	17,500
MDSI for	
Chen J	2,142
Meeres P	1,150
Micron Industries Inc for	
Pyne P	1,912
Minister of Finance for	
British Columbia Emergency Health Services	1,544
Mintz Law Barristers & Solicitors in trust for	
Wallis S	2,213
Names withheld (36)	5,810,004
Ngah N	4,070
Niemyer K	2,665
Norrad J	1,765
Owens SM	14,000
P.G. Klassic Autobody for	
Lalonde D	2,671
Pai Pai taxi	5,643
Peter T	2,800
Petro Canada	1,294
Phillips R	4,892
Podkopai V	1,803
Pollock A	2,698
Pomeroy T	3,329

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Power Dempsey Leefy and Reddy in trust for	
Heim S	2,500
Primmum Insurance Company for	
Krammer M	1,240
Raymond Brinton's Body Shop Ltd for	
Smith E	1,355
Reddick M	7,306
Reynolds D	1,987
RL Debosselage	1,066
Royal & Sun Alliance Insurance Company of Canada for	
Glover R	58,764
Haider P	1,257
Martens M	3,452
Royles Auto Body Ltd for	
MacNeil G	1,413
Ruscheinski D	18,000
Safo Transportation	1,500
Saskatchewan Government Insurance for	
Aryan S	2,465
Bagenda F	13,022
Black & McDonald	1,745
Champion Technologies Ltd	1,545
Ciona C	3,339
Donahue L	7,260
Ellis R	1,489
Everett RG	19,359
Fleck D	3,171
Foreman B	6,754
Fulford Electric Inc	3,772
Gross T	6,216
Kowalski M	2,000
Mariano J	9,733
Mauthe E	8,604
Michelle C	4,970
Mitchell E	11,994
Olson E	1,331
Paul L	2,765
Pipunic K	4,044
Shafiul A	4,163
Siemens B	2,582
Volk HJ	1,834
Security National Insurance Company for	
Perazzo H	3,750
Pym K	7,749
Slave Lake Autobody Specialist Ltd for	
Knight J	2,560
Slipp W	2,500
Sporer Mah and Company in trust for	
Boguta D	9,855
Stephens & Holman in trust for	
Omer S	55,000
Telus	2,753
The Co-operators for	
Brown J	7,509
Labant E & J	15,408
Larsen D	4,849
Pullan E	2,309
The Personal Insurance Company for	
Charette D	6,306
Maillet M	10,054

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
The Portage la Prairie Mutual Insurance Company for	
Mellott C	3,883
The Sovereign General Insurance Company for	
Cement Masons Local 919 & Brick Layers	1,165
Travelers Canada for	
Gaehring D	1,274
Trophy Collision Ltd for	
Tumbach-Marchesi B	1,080
Unifund Assurance Company for	
Mohr C	2,052
Nielsen C	2,052
Weller G	13,842
Van Horne Towing 2001 Ltd	4,133
W J Desjardins Tech Collision for	
Blanchette T	4,575
Wawanesa Insurance for	
Galliah T	19,613
Jackson R	3,925
Martin N	10,460
Nichols B	1,173
Reinbold C	3,421
Rossignol G & T	2,469
Sparks W	2,724
Yu Lin C	2,897
Wells L	1,003
Wiebe C	5,250
Wildman C	1,908
Workers Compensation Board in trust for	
Chan S	15,000
Daszuta A	440,000
Zurich Insurance Company Ltd for	
Choi J, Park W	7,478
Settlement of claim for breach of contract	
Regina Beach Yacht Club	6,500
The Good Samaritan Society for	
Olfert G	19,867
Tri Community Volunteer Policing	10,000
Settlement of claim for damage to servants' effects	
Chow P	1,076
Etienne R	3,419
MacMillian A	1,151
Settlement of claim for expenses incurred	
Andrew G Bell Prof in trust for	
Cormier R	5,985
Public Works and Government Services for	
Barrieault L	1,071
Settlement of claim for loss of servants' effects	
Arseneau B	2,002
Saillant G	3,120
Settlement of claim for personal injury	
D'Angelo A	50,564
Erika Norheim Professional Corporation for	
Cooper J	5,000
Highet J	6,500
Hanniliaq V	10,000
Lindsay Kenney in trust for	
Wilson D	18,600
Mackesy Smyth LLP	1,000
Mills-Gee K	1,900

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Mulroney and Company for	
Inkman S	10,000
Naistus V	5,000
Names withheld (32)	12,927,569
Smith Evans in trust for	
Curtis E	4,194
Stringam Denecky LLP in trust for	
Hawco I	6,000
Weibe E	55,000
Thomas Campbell LLP in trust for	
Pelly E	25,000
Wanke H	2,800
Williamson D	6,750
Settlement of claim for property damage	
Ahn R	3,640
Alder Street Autobody for	
Burian M	2,402
Babchishin G	1,526
Borean S	2,064
Burgess W	1,545
Burke Thompson in trust for	
Magrath M	1,311
Cain Lamarre Casgrain Wells in trust for	
Petit D	25,000
Canadian Direct Insurance for	
Midtdal D	2,706
Cavanagh S	1,200
Cheng H	7,269
Chourfi A	1,029
Connors C	2,097
Cosgrove K	1,371
Economical Insurance for	
Vince Walker Construction	1,239
Enciso M	1,828
Ferron B	2,569
Gamble S	1,150
Gelinas K	2,000
Hadiken L	8,265
Halk R	1,200
Hilton Quebec	5,040
Hokanson S	2,238
Home Depot for	
Kloet J	2,127
Hu W	5,535
Insurance Corporation of British Columbia for	
Andriashyk E	9,968
Best-Way Siding	6,182
Kachmar F	1,500
Kary L	2,500
Kelvin Electric	1,808
Lachance C	1,500
Lambert W	2,000
Law M	1,206
Lazic J	1,210
Leteta Farms Ltd	1,223
Lloyd S	1,176
McCormack J	265
Meindersma W	1,344
Names withheld (2)	37,300

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Rainbow International Restoration for	
Schoendorfer L	3,224
Ramdhanie R	8,000
Rektec	1,109
RT Handyman	1,386
Schoendorfer L	3,500
Sitko A	1,311
Spruce Ridge Manor	2,423
Sterling Electrical Contracting Inc for	
Sporidis J	1,733
Stratford Contracting Ltd for	
Sporidis J	2,973
Thoman Properties for	
Smith C	1,108
Village of Masset	17,839
Woodstock Home and Yard for	
Rayner J	2,935
Settlement of claim for storage fees	
BPK Mechanical Services for	
Kotowich B	50,000
Settlement of claim for theft of servants' effects	
Scarlett T	1,478
Settlement of claim related to employment	
Names withheld (28)	1,516,635
Royal Canadian Mounted Police Pension Plan for	
Names withheld (97)	716,497
Payments under $1,000 (241)	106,528
	23,466,477
	25,382,547
Public Services and Procurement	
Public Works and Government Services	
Compensation for damage to vehicle	
Avis Budget Group	1,050
Kenny AM	1,076
Scottish & York Insurance Co Limited	12,460
Compensation for financial loss due to administrative error—Public Service Superannuation	
Name withheld	159,099
Compensation for legal costs due to disposal of surplus land	
Dubois A	2,200
Compensation for loss of profits related to bid evaluation process	
Conway Baxter Wilson LLP in trust for	
Tritech Group Ltd	183,310
Settlement of claim due to breach of contract	
Name withheld	20,000
Settlement of claim for damage to land	
Name withheld	1,250
Settlement of claim for general damages	
Roebothan McKay & Marshall in trust for	
Reynolds M	70,000
Settlement of claim for personal injuries	
Auger Hollingsworth LLP in trust for	
Blais R	5,000
Workplace Safety and Insurance Board for	
Turpin A	25,000
Settlement of claim related to a grievance	
Names withheld (3) payments from $3,372 to $49,093	62,465

Payments of claims against the Crown—*continued*

(in dollars)

Description and payee	Amount
Settlement of claim related to procurement process	
Adirondack Information Management Inc	2,750
Payments under $1,000 (6)	2,631
	548,291
Public Service Commission	
Settlement for damages and legal fees	
Name withheld	*56,974*
Shared Services Canada	
Out of court settlement of claim related to contract termination	
Carroll Simpson LLP in trust for	
Name withheld	*10,000*
	615,265
Transport	
Transport	
Out of court settlement following a class-action lawsuit by citizens protesting against the noise caused by the planes from the Saint-Hubert airport's flight training schools	
Lavery, de Billy LLP in trust for	
Name withheld	11,916
Out of court settlement for a compensation fund following the tragedy of Lac-Mégantic	
Richter Advisory Group Inc in trust for	
Name withheld	75,000,000
Settlement for a train rail crossing fatality	
McKercher LLP in trust for	
Name withheld	10,000
Settlement for damages to a motor yacht	
Isaacs & Co in trust for	
Smart D et al	100,000
Settlement of claim for work with retaining a structure at the Bellevue stream in Verchères	
Poupart & Poupart Avocats in trust for	
Name withheld	1,250
Settlement of claim for legal costs	
Name withheld	2,500
Settlement of claim related to a grievance before the Public Service Labour Relations and Employment Board	
Names withheld (4)	49,457
Rahmani N	25,000
Settlement of claim related to a grievance for discrimination under the *Canadian Human Rights Act*	
Names withheld (2)	18,000
Settlement of claim under the *Canadian Human Rights Act* with regards to discrimination based on visual impairment	
Name withheld	25,000
Settlement of grievance in relation to the *Public Service Labour Relations Act*	
Name withheld	27,549
Payments under $1,000 (4)	514
	75,271,186
Treasury Board	
Secretariat	
Settlement of claim related to Royal Canadian Mounted Police Long Term Disability Insurance Plan	
McInnes Cooper in trust for	
White D et al	15,100,000
Payments under $1,000 (9)	2,541
	15,102,541
Canada School of Public Service	
Settlement of claim related to employment	
Names withheld (6)	*812,913*

Payments of claims against the Crown—*concluded*

(in dollars)

Description and payee	Amount
Office of the Public Sector Integrity Commissioner	
Out of Court settlement in relation to judicial review	
Name withheld	*168,000*
	16,023,434
Veterans Affairs	
Veterans Affairs	
Out of court settlement of claim related to employment	
White J.	45,000
Settlement of claim related to a work-related injury	
Name withheld	35,000
Payments under $1,000 (3)	511
	80,511
Total	**711,284,288**

Ex gratia payments

This statement provides, by ministry and by department and agencies, details for all ex gratia payments of $100 or over. Payments of less than $100 are reported as one amount at the end of each department and agency, together with the total number of such payments. For the purposes of this statement, an ex gratia payment is a discretionary payment, made as an act of benevolence in the public interest, free of any legal obligation, whether or not any value or service has been received. Where the situation warrants non-disclosure, the recipient's name may be withheld from publication.

Ex gratia payments

(in dollars)

Description and payee	Amount
Canadian Heritage	
Canadian Heritage	
P.C. 2015-0831, June 17, 2015, His Excellency the Governor General in Council, authorized a one-time payment in honour of the birth of Her Royal Highness Princess Charlotte of Cambridge	
Canadian Public Health Association for Immunize Canada	100,000
Families, Children and Social Development	
Employment and Social Development	
Payment for ambulance services	
Services Préhospitaliers Laurentides-Lanaudière Maurville N	144
Payments under $100 (2)	110
	254
Fisheries, Oceans and the Canadian Coast Guard	
Fisheries and Oceans	
Reimbursement for retrieval of buoy	
Branson I	200
Hoffe D	100
White S	100
Reimbursement of travel costs	
Bouzane A	7,843
	8,243
Global Affairs	
Foreign Affairs, Trade and Development	
Annemarie Desloges Scholarship	
University of Ottawa	150,000
Contribution to funeral costs	
Dacvi S	323
	150,323
Health	
Health	
Compensations to victims of Thalidomide	
Names withheld (9)	1,125,000
Extraordinary Assistance Plan	
Name withheld	120,000
	1,245,000
Public Health Agency of Canada	
Reimbursement of costs incurred and compensation for lost wages	
Name withheld	*10,184*
	1,255,184

Ex gratia payments—*continued*

(in dollars)

Description and payee	Amount
Innovation, Science and Economic Development	
National Research Council of Canada	
Compensation for damages to firefighting gear and equipment	
Municipality of Mississippi Mills	6,082
Compensation for lost a parcel to a contractor	
Boshek M	495
	6,577
Statistics Canada	
Compensation for an employment dispute	
Name withheld	*64,794*
	71,371
National Defence	
National Defence	
Compensation for damage to personal property	
Josey B	1,023
Compensation for grievance related to release	
Name withheld	25,000
Compensation for personal injuries	
Thomson R	40,591
Compensation for travel costs	
Names withheld (4) payments from $163 to $1,434	3,413
Compensation for travel costs for integration of the Families of the Fallen Program into the Valour Building Plaque Unveiling	
Names withheld (20) payments from $87 to $9,598	35,554
	105,581
National Revenue	
Canada Revenue Agency	
Relief payments for heating expenses	
Amerongen JV	125
Natural Resources	
National Energy Board	
Reimbursement of legal expenses	
Keith C	5,569
Privy Council	
Office of the Chief Electoral Officer	
Compensation for damage to an automobile	
Léger M	569
Compensation for damage to personal effects	
Bourque C	125
Loss of income - election worker	
Name withheld	1,160
Payment for ambulance services	
Alberta Health Services	385
	2,239

Ex gratia payments—*concluded*

(in dollars)

Description and payee	Amount
Public Safety and Emergency Preparedness	
Public Safety and Emergency Preparedness	
Compensation for financial loss	
Name withheld	*22,330*
Canada Border Services Agency	
Compensation for damage to personal property	
Audet E	175
Gauthier JG	350
Payments under $100 (3)	175
	700
Royal Canadian Mounted Police	
Compensation for damage to personal property	
Andrew D	1,300
Champagne and Aishihik First Nations for Rufiange-Holway T	1,935
Joseph A	1,178
Compensation for displacement	
Pompeo D	1,109
Reimbursement of mileage expenses	
Bulizuk D	874
Payment under $100 (1)	35
	6,431
	29,461
Veterans Affairs	
Veterans Affairs	
Critical Injury Benefit adjustment	
Name withheld	70,000
Reimbursement of travel costs due to an administrative error	
Mercer L	1,279
Special Benefit payment to Merchant Navy Veterans	
Name withheld	10,000
	81,279
Total	**1,809,629**

Court awards

This statement provides, by ministry and by department and agencies, details for all court awards paid in the current fiscal year. Where the situation warrants non-disclosure, the recipient's name may be withheld from publication.

Court awards

(in dollars)

Description and payee	Amount
Agriculture and Agri-Food	
Agriculture and Agri-Food	
Authority—Federal Court	
T-975-14	
Award for legal costs	
Price RT	500
Environment and Climate Change	
Parks Canada Agency	
Authority—Canadian International Trade Tribunal	
PR-2015-012	
Award for legal costs	
Space2place Design Inc	2,750
Families, Children and Social Development	
Employment and Social Development	
Authority—Federal Court	
IMM-3644-14	
Award for legal costs	
Mary Lam Barrister & Solicitor in trust for	
Euro Railings Ltd	2,500
T-1151-13	
Award for legal costs	
Norton Rose Fulbright Canada, LLP in trust for	
Campbell DW, Despars P, Duval S, as directors of Exeltech Aerospatial Inc	5,511
T-1420-14	
Award for legal costs	
Carroll C	1,500
T-15-15	
Award for legal costs	
Nathan M Ross Professional Corporation in trust for	
Mette P	2,800
T-1726-13	
Award for relocation expenses, general damages, legal costs and interest	
Hicks L	70,357
	82,668
Fisheries, Oceans and the Canadian Coast Guard	
Fisheries and Oceans	
Authority—Court of Appeal of British Columbia	
CA041961	
Award of legal costs	
Shields Harney in trust for	
Calhoun and Sons Enterprises Ltd	13,000

Court awards—*continued*

(in dollars)

Description and payee	Amount
Authority—Federal Court	
T-404-14	
Award of legal costs	
Ratcliff & Company LLP in trust for	
Ahousaht First Nation	5,615
Authority—Federal Court of Appeal	
A-119-14	
Award of legal costs	
Ratcliff & Company LLP in trust for	
Ahousaht First Nation	4,674
	23,289
Health	
Health	
Authority—Superior Court of Justice of Ontario	
CV-08-362242	
Award for legal costs	
Starkman Barristers in trust for	
BIE Health Products	13,000
Immigration, Refugees and Citizenship	
Citizenship and Immigration	
Authority—Federal Court	
IMM-2786-14	
Award for legal costs	
Karen Kwan Anderson in trust for	
Patel D C	3,000
IMM-2894-15	
Award for legal costs	
David Davis in trust for	
Adokpaye O	500
IMM-3618-15	
Award for legal costs	
Des Friedland in trust for	
Le T T T	1,000
IMM-3699-15	
Award for legal costs	
Meghan Wilson in trust for	
Selvaratnam S	1,500
IMM-383-15	
Award for legal costs	
Mario Bellissimo in trust for	
Yaqoob F	500
IMM-6791-12	
Award for legal costs	
Leigh Salsberg in trust for	
Buwu A	6,763
IMM-7722-14	
Award for legal costs	
Jared Will in trust for	
Bibi A, Bibi A, Bibi H, Bibi R, Bibi S, Bibi S, Bibi S, Mehmood A, Shamim A	3,000
T-1092-13	
Award for legal costs	
Jared Will in trust for	
Allen A A	3,000
T-1344-12	
Award for legal costs	
Hamza Kisaka in trust for	
Dias J S	2,670

Court awards—*continued*

(in dollars)

Description and payee	Amount
T-1446-14	
Award for legal costs	
John Rokakis in trust for	
Gaffaz R K	500
T-1553-14	
Award for legal costs	
Love S	250
T-2359-14	
Award for legal costs	
Downtown Legal Services in trust for	
Selah R	750
Authority—Federal Court of Appeal	
A-102-14	
Award for legal costs	
Hamza Kisaka in trust for	
Dias J S	2,150
	25,583
Indigenous and Northern Affairs	
Indian Affairs and Northern Development	
Authority—Canadian Human Rights Tribunal	
T1340/7008	
Award for damages	
Cindy Blackstock for	
First Nations Child and Family Caring Society of Canada	20,000
Authority—Court of Appeal of Alberta	
1203-0170-AC	
Award for legal costs	
Beaver Lake Cree Nation	2,684
Authority—Court of Appeal of Ontario	
M44539	
Award for legal costs	
Wilson Christen LLP in trust for	
Brown M, Commanda R	1,510
Authority—Court of Appeal of Québec	
200-09-008935-154	
Award for legal costs	
Roy Larochelle Avocats inc for	
Blanchette S, Hubert L et al	1,437
Authority—Court of Queen's Bench of Manitoba	
CI 12-01-78354	
Award for legal costs	
Fillmore Riley LLP in trust for	
Genivar Inc	2,500
Nisichawayasihk Cree Nation	3,722
Shirkey & Company in trust for	
Cochrane Group Inc	2,285
Authority—Federal Court of Appeal	
A-158-13	
Award for legal costs	
Champ & Associates in trust for	
Beadle M, Pictou Landing Band Council	1,549

Court awards—*continued*

(in dollars)

Description and payee	Amount
Authority—Federal Court	
T-1032-99	
Award for legal costs	
Law Office of Mary Eberts for	
Native Women's Association of Canada	158,068
T-1035-14	
Award for legal costs	
Gowling Lafleur Henderson LLP in trust for	
Foster S C	13,783
T-195-92	
Award for legal costs	
Hutchins Legal Inc in trust for	
Mississaugas of Alderville First Nation et al	2,945
T-1999-13	
Award for legal costs	
Gowling Lafleur Henderson LLP in trust for	
Howse A	13,503
T-2492-14	
Award for legal costs	
Hladun & Company Barristers in trust for	
Athabasca Chipewyan First Nation, Onion Lake Cree Nation, Sawridge First Nation	9,116
Parlee McLaws LLP in trust for	
Sawridge First Nation	32,877
T-699-09	
Award for legal costs	
Hutchins Legal Inc in trust for	
Huron-Wendat Nation of Wendake	60,000
Authority—Superior Court of Justice of Ontario	
95-CU-93574	
Award for legal costs	
Maurice Law in trust for	
Missanabie Cree First Nation	20,373
CV-09-372025-CP	
Award for legal costs	
Wilson Christen LLP in trust for	
Brown M, Commanda R	171,813
Authority—Supreme Court of Canada	
35945	
Award for legal costs	
Palaire Roland Rosenberg Rothstein LLP in trust for	
Congress of Aboriginal People, Daniels G, Daniels H, Gardner L, Joudrey T	206,000
Authority—Supreme Court of Newfoundland and Labrador	
2007 01T4955 CP	
Award for legal costs	
Ches Crosbie Barristers in trust for	
Anderson C et al	1,000
Newfoundland Exchequer for	
Anderson C et al	2,500
	727,665
Innovation, Science and Economic Development	
Industry	
Authority—Competition Tribunal	
CT-2010-002	
Award for legal costs	
The Canadian Real Estate Association	24,334

Court awards—*continued*

(in dollars)

Description and payee	Amount
Authority—Superior Court of Justice of Ontario	
CV-15-10824-00CL	
Award for legal costs	
Lax O'Sullivan Scott Lisus LLP in trust for	
Quadrangle Group LLC, QCP CW S A R L	45,579
Authority—Supreme Court of Canada	
SCC 35314	
Award for legal costs	
Torys LLP in trust for	
Babkirk Land Services Inc, Complete Environmental Inc, Tervita Corporation	92,090
	162,003
Justice	
Justice	
Authority—Court of Appeal of Quebec	
500-09-025747-155	
Award for legal costs	
Simon Lahaie in trust for	
Saba PJ	55,284
Authority—Federal Court	
T-2506-14	
Award for legal costs	
Alani A	1,500
Authority—Supreme Court of Canada	
35591	
Award for legal costs	
Farris, Vaughan, Wills & Murphy LLP in trust for	
Carter L	2,350,000
	2,406,784
Office of the Commissioner for Federal Judicial Affairs	
Authority—Federal Court	
T-429-00	
Award for pension benefits	
Corbett MC	*62,370*
Office of the Director of Public Prosecutions	
Authority—Court of Justice of Ontario	
13-130801	
Award for legal costs	
Sharon G Sabourin in trust for	
Vachon J	*2,000*
	2,471,154
National Defence	
National Defence	
Authority—Canadian International Trade Tribunal	
PR-2014-025	
Award for lost profit and costs	
Kinetic Solutions	52,826

Court awards—*continued*

(in dollars)

Description and payee	Amount
National Revenue	
Canada Revenue Agency	
Authority—Court of Appeal of British Columbia	
CA 41693	
Tax related award	
Dentons Canada LLP in trust for	
Pallen Trust	8,117
CA 41991	
Tax related award	
Lawson Lundell LLP in trust for	
British Columbia Investment Management Corporation	7,520
Authority—Court of Appeal of Ontario	
Judgment number withheld	
Tax related award	
Name withheld	20,000
Authority—Court of Appeal of Quebec	
500-09-024124-133	
Tax related award	
Lafortune Group in trust for	
Rice J L S et al	9,953
Authority—Court of Queen's Bench of Alberta	
1201-07308	
Tax related award	
Hobbs F W	2,500
Judgment number withheld	
Tax related award	
Name withheld	41,490
Authority—Federal Court	
T-1282-13	
Award for legal costs	
Osler Hoskin & Harcourt LLP in trust for	
McNally R	29,187
T-1368-15	
Tax related award	
Shahnawazi M	250
T-1581-13	
Tax related award	
Pateras & Iezzoni Inc in trust for	
Pavage St-Eustache Ltée	5,685
Authority—Federal Court of Appeal	
A-103-14	
Tax related award	
Misek P	1,000
A-155-14	
Tax related award	
Patterson Law in trust for	
Connolly MC	1,630
A-199-15	
Tax related award	
Fournie Mickleborough LLP in trust for	
2225680 Ontario Ltd	2,500
A-312-14	
Tax related award	
Di Mauro J	1,588

Court awards—*continued*

(in dollars)

Description and payee	Amount
A-313-14	
Tax related award	
Do Couto D	1,588
A-319-15	
Tax related award	
Marciano Beckenstein LLP in trust for	
1455257 Ontario Inc	675
A-381-14	
Tax related award	
Leigh Somerville Taylor Professional Corporation in trust for	
Tallon T	19,424
A-484-12	
Tax related award	
BCF LLP in trust for	
Lemire D	715
Judgment numbers withheld (2)	
Tax related award	
Names withheld (2)	53,304
Authority—Superior Court of Justice of Ontario	
CV-13-10004-00CL	
Tax related award	
Fairmont Hotels Inc	25,000
CV-14-10528-00CL	
Tax related award	
Osler Hoskin & Harcourt LLP in trust for	
Telus Communications Inc	125,000
CV-14-518559	
Tax related award	
Burnet Duckworth & Palmer LLP in trust for	
1171356 Alberta Ltd	20,000
CV-15-523742	
Tax related award	
Baker & McKenzie LLP in trust for	
Aubrey D Family Trust	5,000
Judgment number withheld	
Tax related award	
Name withheld	47,500
Authority—Superior Court of Quebec	
500-17-074406-128	
Tax related award	
Barsalou Lawson Rheault in trust for	
Lemair G et al	452
Authority—Supreme Court of British Columbia	
S-122679	
Tax related award	
Osler Hoskin & Harcourt LLP in trust for	
Inwest Investments Ltd	29,267
S-132545	
Tax related award	
Dentons Canada LLP in trust for	
Pallen Trust	13,472
Authority—Supreme Court of Newfoundland and Labrador	
201201G6615	
Tax related award	
Osler Hoskin & Harcourt LLP in trust for	
The Discovery Trust et al	37,332

Court awards—*continued*

(in dollars)

Description and payee	Amount
Authority—Tax Court of Canada	
2002-4824(IT)G	
Tax related award	
Robins Appleby LLP in trust for	
Sackman J et al	1,912
2004-4534(GST)G	
Tax related award	
Aujla A	4,472
2004-4535(GST)G	
Tax related award	
Thorsteinssons LLP in trust for	
Aujla H	4,472
2009-3012(GST)G	
Tax related award	
Felesky Flynn LLP in trust for	
City of Edmonton	9,795
2010-131(IT)G	
Tax related award	
Brott Holdings Inc	1,799
2010-133(IT)G	
Tax related award	
Brott M	58
2010-146(IT)G	
Tax related award	
Dick E	990
2010-862(IT)G	
Tax related award	
BCF LLP in trust for	
Lemire D	7,081
2011-2705(IT)G	
Tax related award	
Patterson Law in trust for	
Connolly MC	5,273
2011-3726(IT)G	
Tax related award	
Sweibel Novek LLP in trust for	
Belcourt Properties Inc	4,390
2011-4013(IT)G	
Tax related award	
Suncor Energy Inc	5,000
2012-1292(IT)G	
Tax related award	
Bennett Jones LLP in Trust for	
Feedlot Health Management Services Ltd	60,000
2012-2593(IT)G	
Tax related award	
Gagné B	5,000
2012-2787(IT)G	
Tax related award	
David J Thompson In trust for	
Halbouni O	4,442
2012-3634(IT)G	
Tax related award	
6379249 Canada Inc	12,100

Court awards—*continued*

(in dollars)

Description and payee	Amount
2012-383(IT)G, 2011-3058(IT)G	
Tax related award	
Sylvestre & Associés S E N C R L in trust for	
Lavoie L et al	5,153
2012-4212(IT) G	
Tax related award	
Joli-Coeur Lacasse in trust for	
Mercier D	2,585
2012-758(IT)I	
Tax related award	
Latham J	1,500
2012-759(IT)I	
Tax related award	
Latham D	500
2013-1038(IT)G	
Tax related award	
Perley-Robertson Hill & McDougall LLP in trust for	
Staltari M	6,179
2013-1651(IT)G	
Tax related award	
Donne D D	3,085
2013-2193(IT)G	
Tax related award	
Sam B	3,000
2013-2648(IT)G	
Tax related award	
Browne Fitzgerald Morgan & Avis in trust for	
Thistle W L	9,404
2013-2904(IT)I	
Tax related award	
Hatt J	500
2013-2920(IT)I	
Tax related award	
Pellerin Potvin Gagnon LLP in trust for	
Pellerin M	1,935
2013-385(GST)G	
Tax related award	
Invesco Canada Inc	209,494
2013-4468(IT)G	
Tax related award	
Osler Hoskin & Harcourt LLP in trust for	
SmartCentres Realty Inc	1,795
2013-4566(IT)G, 2013-4567(GST)I	
Tax related award	
Wilson Vukelich LLP in trust for	
Napora J	3,580
2014-1356(IT)G	
Tax related award	
KPMG Law LLP in trust for	
Marra N	8,569
2014-1802(GST)I	
Tax related award	
Javaid F	1,732
2014-2013(GST)I	
Tax related award	
Xu H	405

Court awards—*continued*

(in dollars)

Description and payee	Amount
2014-2977(IJ)	
Tax related award	
Akbari L	250
2014-3694(IT)I	
Tax related award	
Susan G Tataryn Professional Corporation in trust for	
Jennings R	815
2014-4517(IT)G	
Tax related award	
Richard Yasny LLB in trust for	
Kvas P	1,500
2014-797(IT)G	
Tax related award	
Davies Ward Phillips & Vineberg LLP in trust for	
4508785 Canada Inc	4,547
2014-94(IT)G	
Tax related award	
Aird & Berlis LLP in trust for	
Presidential MSH Corporation	5,689
2015-1200(IT)I	
Tax related award	
Lilley A L	350
Judgment numbers withheld (10)	
Tax related award	
Names withheld (10)	607,638
	1,517,138
Natural Resources	
Natural Resources	
Authority—Superior Court of Justice of Ontario	
Judgment number withheld	
Award for damages	
Name withheld	7,500,000
Public Safety and Emergency Preparedness	
Public Safety and Emergency Preparedness	
Authority—Court of Appeal of Manitoba	
AI-15-30-08353	
Award for legal costs	
Thiiveris SJ in trust for	
Nucci M	4,995
Authority—Federal Court	
T-2132-13	
Award for legal costs	
Tosti NCJ	125
T-348-14	
Award for legal costs	
Norris J in trust for	
Carrera R	1,250
	6,370
Canada Border Services Agency	
Authority—Federal Court	
A-368-14	
Award for legal costs	
Lapointe Rosenstein in trust for	
Eastern Division Henry Schein Ash Arcona Inc	2,903

Court awards—*continued*

(in dollars)

Description and payee	Amount
IMM-3113-15	
Award for legal costs	
Chsherbinin Litigation Professional Corporation in trust for	
Apakidze S	1,000
IMM-3295-15	
Award for legal costs	
Waldeman & Associates in trust for	
Sivalogan M	10,000
T-2206-14	
Award for legal costs	
Name withheld	275
T-815-15	
Award for legal costs	
Raven, Cameron, Ballantyne & Yazbeck LLP in trust for	
Wilkinson M et al	50
	14,228
Correctional Service of Canada	
Authority—Court of Appeal of Manitoba	
AI-15-30-08353	
Award for legal costs	
Name withheld	4,663
Authority—Court of Queen's Bench of Alberta	
150042901X1	
Award for legal costs	
Name withheld	500
1503 13467	
Award for legal costs	
Name withheld	3,766
1503-0116-AC	
Award for legal costs	
Name withheld	1,685
151131323X1	
Award for legal costs	
Name withheld	2,938
Authority—Federal Court	
T-1215-07	
Award for legal costs	
Name withheld	602
T-2132-13	
Award for legal costs	
Name withheld	125
T-2225-14	
Award for legal costs	
Name withheld	155
T-348-14	
Award for legal costs	
Name withheld	1,250
T-492-12	
Award for legal costs	
Name withheld	150
T-819-15	
Award for legal costs	
Name withheld	100

Court awards—*continued*

(in dollars)

Description and payee	Amount
Authority—Superior Court of Justice of Ontario	
411-2010	
Award for legal costs	
Name withheld	5,400
56019	
Award for general damages and legal costs	
Name withheld	156,788
A 135/12	
Award for legal costs	
Name withheld	500
SC 13-00139	
Award for legal costs	
Name withheld	1,500
SC-13-00190	
Award for legal costs	
Name withheld	150
Authority—Supreme Court of Canada	
36081	
Award for legal costs	
Name withheld	22,315
	202,807
Parole Board of Canada	
Authority—Court of Appeal of Alberta	
1503-0116-AC	
Award for legal costs	
Beresh Aloneissi O'Neil for Gibson D.	4,120
Authority—Federal Court	
T-1211-15	
Award for legal costs	
Lagasse D.	236
	4,356
Royal Canadian Mounted Police	
Authority—Supreme Court of British Columbia	
S227996	
Award for personal injury	
Howard Smith & Company in trust for Pears T.	*292,789*
	520,550
Public Services and Procurement	
Public Service Commission	
Authority—Federal Court	
T-825-13	
Award for legal costs	
Agnaou Y.	*2,500*
Shared Services Canada	
Authority—Federal Court of Appeal	
A-130-15	
Award for loss of business opportunity	
Conlin Bedard LLP in trust for 4Plan Consulting Inc.	*108,339*
	110,839

Court awards—*concluded*

(in dollars)

Description and payee	Amount
Transport	
Canadian Transportation Agency	
Authority—Federal Court	
A-218-14	
Award for administrative costs	
Lukacs G	2,509
Veterans Affairs	
Veterans Affairs	
Authority—Federal Court	
T-2395-14	
Award for legal costs	
Borden Ladner Gervais LLP in trust for Kravtsov V	651
T-891-15	
Award for legal costs	
Michel Drapeau Law Office in trust for Degeer B	2,500
Authority—Federal Court of Appeal	
A-226-14	
Award for legal costs	
Fasken Martineau LLP in trust for Cole A	8,873
	12,024
Total	**13,224,498**

Section 9

2015–2016

Public Accounts of Canada

Federal-provincial shared-cost programs

Table of contents

	Page
Agriculture and Agri-Food	9.2
Canadian Heritage	9.4
Environment and Climate Change	9.6
Families, Children and Social Development	9.8
Finance	9.8
Fisheries, Oceans and the Canadian Coast Guard	9.8
Health	9.10
Indigenous and Northern Affairs	9.10
Infrastructure and Communities	9.12
Innovation, Science and Economic Development	9.12
Justice	9.14
National Revenue	9.14
Natural Resources	9.14
Public Safety and Emergency Preparedness	9.16
Public Services and Procurement	9.16
Transport	9.16

Federal-provincial shared-cost programs

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, even if there is no expenditure in a given year. An (f) adjacent to the total expenditures from inception indicates the programs completed in the current year. An (a) adjacent to the total expenditures from inception indicates that an amount from the previous year's *Public Accounts of Canada* has been amended. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

Federal-provincial shared-cost programs

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Agriculture and Agri-Food					
Agriculture and Agri-Food					
2011 Canada-Alberta Salmonella Assistance Initiative	–	–	–	–	–
	–	**–**	**–**	**–**	**–**
	–	*–*	*–*	*–*	*–*
2011 Canada-British Columbia Bovine Tuberculosis Assistance Initiative	–	–	–	–	–
	–	**–**	**–**	**–**	**–**
	–	*–*	*–*	*–*	*–*
2011 Canada-British Columbia Excess Moisture Initiative	–	–	–	–	–
	–	**–**	**–**	**–**	**–**
	–	*–*	*–*	*–*	*–*
2011 Canada-British Columbia Feed Assistance and Pasture Restoration Initiative	–	–	–	–	–
	–	**–**	**–**	**–**	**–**
	–	*–*	*–*	*–*	*–*
2011 Canada-Manitoba Forage Shortfall and Restoration Assistance Initiative	–	–	–	–	–
	–	**–**	**–**	**–**	**–**
	–	*–*	*–*	*–*	*–*
2011 Canada-New Brunswick Excess Moisture Initiative	–	–	–	–	–
	–	**–**	**–**	**–**	**–**
	–	*–*	*–*	*4,906*	*–*
2011 Excess Moisture and Flooding Package for Alberta, Saskatchewan, Manitoba and Quebec	–	–	–	–	–
	–	**–**	**–**	**–**	**–**
	–	*–*	*–*	*–*	*52*
2012 Canada-Ontario Forage and Livestock Transportation Assistance Initiative	–	–	–	–	–
	–	**–**	**–**	**–**	**–**
	–	*–*	*–*	*–*	*–*
2012 Canada-Quebec Drought Livestock and Forage Transportation Assistance Initiative	–	–	–	–	–
	–	**–**	**–**	**–**	**–**
	–	*–*	*–*	*–*	*113*
2013 Canada-Nova Scotia Strawberry Assistance Initiative	–	–	–	–	–
	–	**–**	**428**	**–**	**–**
	–	*–*	*756*	*–*	*–*
2014 Canada-British Columbia Avian Influenza Assistance Initiative	–	–	–	–	–
	–	**–**	**–**	**–**	**–**
	–	*–*	*–*	*–*	*–*
2014 Canada-Manitoba Forage Shortfall and Transportation Assistance Initiative	–	–	–	–	–
	–	**–**	**–**	**–**	**–**
	–	*–*	*–*	*–*	*–*
2016 Canada-Nova Scotia Fire Blight Outbreak Initiative	–	–	294	–	–
	–	**–**	**–**	**–**	**–**
	–	*–*	*294*	*–*	*–*
2016 Canada-Nova Scotia Maple Syrup Initiative	–	–	150	–	–
	–	**–**	**–**	**–**	**–**
	–	*–*	*150*	*–*	*–*
Agricultural Disaster Relief program	–	–	–	–	–
	–	**–**	**–**	**–**	**–**
	–	*–*	*–*	*150*	*–*

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–
–	–	–	*1,176*	–	*1,176*	–	–	–	*1,176*
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–
–	–	–	–	*105*	*105*	–	–	–	*105*
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–
–	–	–	–	*1,399*	*1,399*	–	–	–	*1,399*
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–
–	–	–	–	*793*	*793*	–	–	–	*793*
–	(155)	–	–	–	(155)	–	–	–	(155)
–	**(7)**	–	–	–	**(7)**	–	–	–	**(7)**
–	*6,948*	–	–	–	*6,948*	–	–	–	*6,948*
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	*4,906*	–	–	–	*4,906*
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–
–	*67,428*	*141,359*	*22,538*	–	*231,377*	–	–	–	*231,377*
(1)	–	–	–	–	(1)	–	–	–	(1)
–	–	–	–	–	–	–	–	–	–
222	–	–	–	–	*222*	–	–	–	*222*
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	*113*	–	–	–	*113*
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	**428**	–	–	–	**428**
–	–	–	–	–	*756*	–	–	–	*756*
–	–	–	–	408	408	–	–	–	408
–	–	–	–	–	–	–	–	–	–
–	–	–	–	*408*	*408*	–	–	–	*408*
–	(600)	–	–	–	(600)	–	–	–	(600)
–	**2,940**	–	–	–	**2,940**	–	–	–	**2,940**
–	*2,340*	–	–	–	*2,340*	–	–	–	*2,340*
–	–	–	–	–	294	–	–	–	294
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	*294*	–	–	–	*294*
–	–	–	–	–	150	–	–	–	150
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	*150*	–	–	–	*150*
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	–	–	–	–	–
–	–	–	–	–	*150*	–	–	–	*150*

Federal-provincial shared-cost programs—*continued*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
AgriInsurance - Contributions	218	8,917	1,362	3,022	28,098
	217	**10,002**	**1,315**	**3,262**	**30,517**
	4,330	*113,501*	*22,670*	*68,403*	*776,458*
AgriInvest Kickstart program - Contributions	–	–	–	–	–
	–	–	–	–	**(6)**
	–	–	–	–	*92,514*
AgriInvest program - Contributions	–	–	–	–	17,915
	–	–	–	–	**22,676**
	–	–	–	–	*193,706*
AgriInvest program - Grants	62	1,581	949	1,082	–
	88	**1,584**	**1,125**	**1,113**	–
	894	*17,712*	*11,191*	*12,606*	*16,812*
AgriRisk Initiatives - Administration Capacity Building Activities	–	–	–	–	824
	–	–	–	–	–
	–	–	–	–	*824*
AgriStability - Contributions	–	4,298	–	–	17,987
	–	**1,861**	–	–	**29,748**
	1,653	*71,551*	*25,870*	*63,263*	*994,340*
AgriStability - Grants	528	–	6,305	1,656	–
	476	–	**8,592**	**2,221**	–
	2,123	–	*39,772*	*27,120*	–
Farm Income Program (FIP) Direct Payments - Grants	–	–	–	–	–
	–	–	**(1)**	–	–
	102	*1,069*	*902*	*814*	–
Growing Forward 2 - Cost Shared Programs	3,871	4,880	4,054	4,309	29,593
	3,604	**3,809**	**2,860**	**3,906**	**29,122**
	11,000	*11,540*	*10,723*	*11,025*	*84,164*
Payments in connection with the *Farm Income Protection Act* - Safety Net Companion programs	–	–	–	–	–
	–	–	–	–	–
	10,745	*15,015*	*13,004*	*5,626*	*518,004*
Transitional Industry Support program (TISP) Cattle Payments - Grants	–	–	–	–	–
	–	–	**(5)**	–	–
	387	*4,509*	*3,991*	*3,675*	*4,000*
Youth Employment Strategy - Career Focus program	–	81	–	10	175
	–	**34**	**14**	**53**	**161**
	52	*257*	*393*	*234*	*4,926*
Total ministry	4,679	19,757	13,114	10,079	94,592
	4,385	**17,290**	**14,328**	**10,555**	**112,218**
	31,286	*235,154*	*129,716*	*197,822*	*2,685,913*
Canadian Heritage					
Canadian Heritage					
Canada Arts Presentation Fund	100	–	–	–	–
	100	–	–	–	–
	1,339	–	–	–	–
Canada Cultural Spaces Fund	–	–	–	–	–
	–	–	–	–	–
	3,100	–	–	–	–
Official Languages in Education Program	4,291	5,414	10,444	24,492	70,192
	4,291	**4,720**	**9,936**	**27,114**	**66,282**
	134,856	*100,759*	*282,703*	*911,501*	*3,149,296*
Sport Support Program	277	257	297	289	657
	277	**257**	**297**	**289**	**657**
	3,460	*2,874*	*3,942*	*3,556*	*8,466*
Total ministry	4,668	5,671	10,741	24,781	70,849
	4,668	**4,977**	**10,233**	**27,403**	**66,939**
	142,755	*103,633*	*286,645*	*915,057*	*3,157,762*

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
56,072	89,506	204,366	196,236	16,353	604,150				604,150
62,918	**92,187**	**212,224**	**182,861**	**15,378**	**610,881**	–	–	–	**610,881**
1,286,142	*1,538,552*	*4,078,661*	*3,242,060*	*293,633*	*11,424,410*				*11,424,410*
–	–	–	–	–	**(6)**	–	–	–	**(6)**
					92,514				*92,514*
					17,915				17,915
–	–	–	–	–	**22,676**	–	–	–	**22,676**
					193,706				*193,706*
27,260	19,298	49,971	38,439	4,366	143,008			2	143,010
29,844	**19,723**	**50,636**	**41,412**	**4,434**	**149,959**	–	–	**2**	**149,961**
312,234	*214,838*	*521,538*	*383,029*	*49,250*	*1,540,104*			*13*	*1,540,117*
	526	558	1,179	138	3,225				3,225
–	**648**	**1,006**	**1,877**	**180**	**3,711**	–	–	–	**3,711**
	1,673	*2,253*	*3,988*	*445*	*9,183*				*9,183*
66,798		44,092	29,554	(6,232)	156,497				156,497
26,002	–	**35,069**	**53,539**	**16,458**	**162,677**	–	–	–	**162,677**
1,191,806	*587,386*	*1,678,864*	*1,269,095*	*285,099*	*6,168,927*			*124*	*6,169,051*
	(9,378)	(458)		(424)	(1,771)				(1,771)
–	**44,365**	**(17,603)**	–	**(2,909)**	**35,142**	–	–	–	**35,142**
	358,305	*(28,083)*		*(1,628)*	*397,609*			*33*	*397,642*
–	–	–	–	–	**(1)**	–	–	–	**(1)**
22,601	*14,355*	*25,803*	*64,002*	*5,021*	*134,669*			*7*	*134,676*
46,814	23,364	39,559	47,279	12,593	216,316	589	93	765	217,763
46,836	**16,379**	**47,223**	**42,361**	**12,316**	**208,416**	**694**	–	**743**	**209,853**
128,704	*55,319*	*119,440*	*123,866*	*31,969*	*587,750*	*1,763*	*93*	*2,227*	*591,833*
–	–	–	–	–	–	–	–	–	–
248,516	*38,604*	*45,996*	*190,826*	*62,001*	*1,148,337*	*340*		*416*	*1,149,093*
(1)		(1)			(2)				(2)
(1)	–	**(1)**	**(3)**	–	**(10)**	–	–	–	**(10)**
95,684	*56,249*	*97,389*	*248,182*	*22,849*	*536,915*			*10*	*536,925*
179	100	47	111	97	800				800
103	**37**	**93**	**83**	**107**	**685**	–	–	–	**685**
1,199	*485*	*335*	*631*	*592*	*9,104*				*9,104*
197,121	122,661	338,134	312,798	27,299	1,140,234	589	93	767	1,141,683
165,702	**176,272**	**328,647**	**322,130**	**45,964**	**1,197,491**	**694**	–	**745**	**1,198,930**
3,287,108	*2,942,482*	*6,683,555*	*5,549,393*	*751,936*	*22,494,365*	*2,103*	*93*	*2,830*	*22,499,391*
					100				100
–	–	–	–	–	**100**	–	–	–	**100**
					1,339				*1,339*
–	–	–	–	–	–	–	–	–	–
		900			*4,000*		*88*	*50*	*4,138*
83,097	15,414	8,950	15,791	18,474	256,559	2,716	1,423	2,213	262,911
84,148	**16,228**	**9,058**	**15,906**	**18,106**	**255,789**	**2,699**	**1,423**	**2,213**	**262,124**
3,066,315	*415,366*	*284,162*	*434,761*	*474,572*	*9,254,291*	*58,105*	*28,113*	*45,731*	*9,386,240*
912	312	303	438	477	4,219	352	352	352	5,275
912	**312**	**303**	**438**	**477**	**4,219**	**252**	**252**	**252**	**4,975**
10,544	*3,923*	*4,088*	*5,689*	*6,060*	*52,602*	*3,789*	*2,817*	*3,331*	*62,539*
84,009	15,726	9,253	16,229	18,951	260,878	3,068	1,775	2,565	268,286
85,060	**16,540**	**9,361**	**16,344**	**18,583**	**260,108**	**2,951**	**1,675**	**2,465**	**267,199**
3,076,859	*419,289*	*289,150*	*440,450*	*480,632*	*9,312,232*	*61,894*	*31,018*	*49,112*	*9,454,256*

Federal-provincial shared-cost programs—*continued*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Environment and Climate Change					
Environment					
Canada Agreement Concerning the Monitoring of Water Quality St-Lawrence Basin/Atlantic	–				41
	–	–	–	–	**47**
	–	–	–	–	*89*
Canada Agreement with Provinces and Territories Concerning the Monitoring of Water Quality	47	204		29	136
	51	**204**	–	**29**	**133**
	97	*408*		*58*	*580*
Canada-Wide National Air Pollution Surveillance Program	136	226	234	189	1,758
	137	**228**	**235**	**190**	**1,769**
	414	*690*	*713*	*575*	*5,363*
Canada/Newfoundland Climate Network Expansion Agreement	–	–	–	–	–
	–	–	–	–	–
	1,403	–	–	–	–
Canada/Quebec Climate Network Expansion Agreement	–	–	–	–	239
	–	–	–	–	**240**
	–	–	–	–	*8,922*
Canada/Quebec Law Enforcement Agreement - Environmental Protection	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	*404*
Canada/Quebec St-Lawrence Action Plan	–	–	–	–	5,740
	–	–	–	–	**449**
	–	–	–	–	*37,173*
Habitat Stewardship Program	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
North American Waterfowl Management Plan	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Ottawa River Regulation	–	–	–	–	45
	–	–	–	–	**4**
	–	–	–	–	*11*
Pulp and Paper	–	–	–	–	–
	–	–	–	–	**50**
	–	–	–	–	*3,522*
Research Program for the Effects of Acid Rain on Ecosystems	–	–	–	–	30
	–	–	–	–	–
	–	–	–	–	*1,151*
SARA-*Species At Risk Act*	–	–	–	–	427
	–	–	–	–	**332**
	–	–	–	–	*1,849*
Water Quantity Survey Agreement	253	75	237	360	967
	299	**65**	**205**	**219**	**1,098**
	6,693	*570*	*2,162*	*4,354*	*26,673*
Canadian Environmental Assessment Agency					
James Bay and Northern Quebec Agreement		–	–	–	246
		–	–	–	**246**
	–	–	–	–	*3,972*
Total ministry	436	505	471	578	9,629
	487	**497**	**440**	**438**	**4,368**
	8,607	*1,668*	*2,875*	*4,987*	*89,709*

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total	
–	–	–	–	–	41	–	–	–	41	
–	–	–	–	–	**47**	–	–	–	**47**	**(a)**
–	–	–	–	–	*89*	–	–	–	*89*	*(a)*
–	–	–	–	–	416	46	–	–	462	
–	–	–	–	–	**417**	**41**	–	–	**458**	**(a)**
–	–	–	–	–	*1,143*	*87*	–	–	*1,230*	*(a)*
2,671	287	257	732	988	7,478	41	14	14	7,547	
2,688	**289**	**258**	**737**	**995**	**7,526**	**41**	**14**	**14**	**7,595**	**(a)**
8,147	*875*	*783*	*2,232*	*3,015*	*22,807*	*124*	*41*	*41*	*23,013*	*(a)*
–	–	–	–	–	–	–	–	–	–	
–	–	–	–	–	–	–	–	–	–	
–	–	–	–	–	*1,403*	–	–	–	*1,403*	*(f)*
–	–	–	–	–	239	–	–	–	239	
–	–	–	–	–	**240**	–	–	–	**240**	
–	–	–	–	–	*8,922*	–	–	–	*8,922*	
–	–	–	–	–	–	–	–	–	–	
–	–	–	–	–	–	–	–	–	–	
–	–	–	–	–	*404*	–	–	–	*404*	
–	–	–	–	–	5,740	–	–	–	5,740	
–	–	–	–	–	**449**	–	–	–	**449**	**(a)**
–	–	–	–	–	*37,173*	–	–	–	*37,173*	*(a)*
–	–	–	–	–	–	–	–	–	–	
–	–	–	–	–	–	–	–	–	–	
–	–	–	–	*339*	*339*	–	–	*58*	*397*	
–	44	68	–	–	112	–	–	–	112	
–	**85**	**54**	–	–	**139**	–	–	–	**139**	
2,267	*9,827*	*9,993*	*7,345*	*41*	*29,473*	–	–	–	*29,473*	*(a)*
–	–	–	–	–	45	–	–	–	45	
71	–	–	–	–	**75**	–	–	–	**75**	
906	–	–	–	–	*917*	–	–	–	*917*	
–	–	–	–	–	–	–	–	–	–	
–	–	–	–	–	**50**	–	–	–	**50**	**(a)**
–	–	–	–	*273*	*3,795*	–	–	–	*3,795*	*(a)*
–	–	–	–	–	30	–	–	–	30	
–	–	–	–	–	–	–	–	–	–	
–	–	–	–	–	*1,151*	–	–	–	*1,151*	*(a)*
–	–	–	–	–	427	–	–	–	427	
–	–	–	–	–	**332**	–	–	–	**332**	
–	–	–	–	*502*	*2,351*	*35*	–	–	*2,386*	
1,802	994	1,351	1,575	2,088	9,702	2,506	–	893	13,101	
2,667	**1,297**	**1,755**	**1,731**	**2,277**	**11,613**	**2,623**	–	**555**	**14,791**	
43,674	*14,626*	*17,487*	*27,865*	*11,005*	*155,109*	*5,128*	–	*1,448*	*161,685*	
–	–	–	–	–	246	–	–	–	246	
–	–	–	–	–	**246**	–	–	–	**246**	
–	–	–	–	–	*3,972*	–	–	–	*3,972*	
4,473	1,325	1,676	2,307	3,076	24,476	2,593	14	907	27,990	
5,426	**1,671**	**2,067**	**2,468**	**3,272**	**21,134**	**2,705**	**14**	**569**	**24,422**	
54,994	*25,328*	*28,263*	*37,442*	*15,175*	*269,048*	*5,374*	*41*	*1,547*	*276,010*	

Federal-provincial shared-cost programs—*continued*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Families, Children and Social Development					
Employment and Social Development					
Canada Job Funds	7,338	2,036	13,112	10,482	114,901
	7,392	**2,052**	**13,222**	**10,575**	**115,221**
	14,730	*4,088*	*26,334*	*21,057*	*230,122*
Interprovincial Computerized Examination Management System (ICEMS)	26	26	26	26	26
	31	**31**	**31**	**31**	**31**
	1,257	*1,257*	*1,257*	*1,257*	*1,257*
Labour Market Agreements for Persons with Disabilities	4,578	1,376	8,290	5,951	45,893
	4,578	**1,376**	**8,290**	**5,951**	**45,893**
	54,940	*16,508*	*99,484*	*71,410*	*550,715*
Labour Market Development Agreements	129,923	27,965	88,713	98,741	636,126
	123,411	**28,302**	**88,982**	**98,219**	**638,764**
	982,303	*210,486*	*664,309*	*706,598*	*4,762,891*
Targeted Initiative for Older Workers	–	240	1,163	650	5,546
	846	**314**	–	**139**	**5,232**
	10,898	*3,306*	*10,269*	*8,920*	*66,928*
Total ministry	141,865	31,643	111,304	115,850	802,492
	136,258	**32,075**	**110,525**	**114,915**	**805,141**
	1,064,128	*235,645*	*801,653*	*809,242*	*5,611,913*
Finance					
Finance					
Harbourfront Centre Funding Program	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Total ministry	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Fisheries, Oceans and the Canadian Coast Guard					
Fisheries and Oceans					
Canada-Quebec Agreement on the St. Lawrence	–	–	–	–	2,631
	–	–	–	–	**2,795**
	–	–	–	–	*13,230*
Conservation Hatchery Rearing of landlocked Salmon Smolts and Broodstock	–	–	–	26	–
	–	–	–	–	–
	–	–	–	*27*	–
Cumulative Impact Monitoring Program	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Fish and Fish Habitat Sampling in response to the Mount Polley Tailings Pond Spill into Quesnel Lake	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
North Pacific Storm Surge Model forecast for an additional 5 years	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Prince Edward Island Aquaculture Leasing Program	–	155	–	–	–
	–	**132**	–	–	–
	–	*2,725*	–	–	–
Project Quinte	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Science for inshore fishery development of Arctic Char	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Statistical Management of Commercial Fisheries in Quebec (1990 to 2005)	–	–	–	–	32
	–	–	–	–	**32**
	–	–	–	–	*889*

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total	
191,771	17,984	15,763	58,350	65,117	496,854	1,113	1,013	1,020	500,000	
191,862	**17,982**	**15,785**	**57,812**	**64,960**	**496,863**	**1,112**	**1,013**	**1,012**	**500,000**	
383,633	*35,966*	*31,548*	*116,162*	*130,077*	*993,717*	*2,225*	*2,026*	*2,033*	*1,000,001*	
26	26	26	26	26	260	26	26	26	338	
31	**31**	**31**	**31**	**31**	**310**	**31**	**31**	**31**	**403**	
1,257	*1,257*	*1,257*	*1,257*	*1,257*	*12,570*	*1,257*	*1,257*	*1,257*	*16,341*	
76,411	8,965	10,853	25,190	30,744	218,251	1,249	11	1,249	220,760	
76,411	**8,965**	**10,853**	**25,190**	**30,744**	**218,251**	**1,249**	**1,249**	**1,249**	**221,998**	
911,962	*107,580*	*130,231*	*302,284*	*368,929*	*2,614,043*	*2,499*	*1,260*	*2,499*	*2,620,301*	
631,902	49,165	41,250	118,998	296,363	2,119,146	4,294	3,122	3,677	2,130,239	
627,548	**49,161**	**41,876**	**118,732**	**296,396**	**2,111,391**	**4,480**	**2,115**	**3,697**	**2,121,683**	
4,725,759	*375,410*	*319,026*	*900,825*	*2,164,590*	*15,812,197*	*32,475*	*23,050*	*28,503*	*15,896,225*	
8,640	389	–	1,849	2,908	21,385			240	21,625	
7,543	–	–	**1,115**	**2,908**	**18,097**	**240**	–	**220**	**18,557**	**(a)**
66,443	*2,748*	*5,038*	*8,298*	*34,317*	*217,165*	*1,170*	*180*	*2,958*	*221,473*	*(a)*
908,750	76,529	67,892	204,413	395,158	2,855,896	6,682	4,172	6,212	2,872,962	
903,395	**76,139**	**68,545**	**202,880**	**395,039**	**2,844,912**	**7,112**	**4,408**	**6,209**	**2,862,641**	
6,089,054	*522,961*	*487,100*	*1,328,826*	*2,699,170*	*19,649,692*	*39,626*	*27,773*	*37,250*	*19,754,341*	
3,101	–	–	–	–	3,101	–	–	–	3,101	
5,185	–	–	–	–	**5,185**	–	–	–	**5,185**	
39,486	–	–	–	–	*39,486*	–	–	–	*39,486*	
3,101	–	–	–	–	3,101	–	–	–	3,101	
5,185	–	–	–	–	**5,185**	–	–	–	**5,185**	
39,486	–	–	–	–	*39,486*	–	–	–	*39,486*	
–	–	–	–	–	2,631	–	–	–	2,631	
–	–	–	–	–	**2,795**	–	–	–	**2,795**	
–	–	–	–	–	*13,230*	–	–	–	*13,230*	*(f)*
–	–	–	–	–	26	–	–	–	26	
–	–	–	–	–	–	–	–	–	–	
–	–	–	–	–	*27*	–	–	–	*27*	
–	–	–	–	–	–	2	–	–	2	
–	–	–	–	–	–	**6**	–	–	**6**	
–	–	–	–	–	–	*8*	–	–	*8*	
–	–	–	–	20	20	–	–	–	20	
–	–	–	–	**10**	**10**	–	–	–	**10**	
–	–	–	–	*30*	*30*	–	–	–	*30*	*(f)*
–	–	–	–	134	134	–	–	–	134	
–	–	–	–	**1**	**1**	–	–	–	**1**	
–	–	–	–	*150*	*150*	–	–	–	*150*	*(a)(f)*
–	–	–	–	–	155	–	–	–	155	
–	–	–	–	–	**132**	–	–	–	**132**	
–	–	–	–	–	*2,725*	–	–	–	*2,725*	
182	–	–	–	–	182	–	–	–	182	
227	–	–	–	–	**227**	–	–	–	**227**	
4,337	–	–	–	–	*4,337*	–	–	–	*4,337*	
–	–	–	–	–	–	–	231	–	231	
–	–	–	–	–	–	–	**26**	–	**26**	
–	–	–	–	–	–	–	*257*	–	*257*	
–	–	–	–	–	32	–	–	–	32	
–	–	–	–	–	**32**	–	–	–	**32**	
–	–	–	–	–	*889*	–	–	–	*889*	

Federal-provincial shared-cost programs—*continued*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Survey of the Recreational Fishing in Canada					
	–	–	–	–	–
Total ministry		155		26	2,663
	–	**132**	–	–	**2,827**
		2,725		*27*	*14,119*
Health					
Health					
Canada-Quebec Agreement on the St. Lawrence					4
	–	–	–	–	**1**
					22
Canadian Food Inspection Agency					
Rabies Indemnification Program					
	–	–	–	–	–
				5	*232*
Public Health Agency of Canada					
Canada-Quebec Agreement on the St. Lawrence					26
	–	–	–	–	**14**
					103
Total ministry					30
	–	–	–	–	**15**
				5	*357*
Indigenous and Northern Affairs					
Indian Affairs and Northern Development					
Agreement concerning the Implementation of the James Bay and Northern Quebec Agreement in regards to Nunavik Housing					20,776
	–	–	–	–	**20,181**
					196,887
Beverly and Kaminuriak Caribou Management Agreement					
	–	–	–	–	–
Cree Trappers Association					82
	–	–	–	–	**82**
					3,017
Emergency Management Assistance					
	–	–	–	–	–
Expansion of the territory of the Innu Assi of Mashteuiatsh Community					3
	–	–	–	–	**13**
					16
Flood Protection					
	–	–	–	–	–
Forest Protection					1,218
	–	–	–	–	**1,262**
					8,284
Interim Resource Management Assistance Program					
	–	–	–	–	–
Northern Flood Agreement					
	–	–	–	–	–
Roads on Reserves					
	–	–	–	–	–
Social Services					
	–	–	–	–	–

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total	
128					128				128	
—	—	—	—	—	—	—	—	—	—	
128					*128*				*128*	
310				154	3,308	2	231		3,541	
227	—	—	—	**11**	**3,197**	**6**	**26**	—	**3,229**	
4,465				*180*	*21,516*	*8*	*257*		*21,781*	
					4				4	
—	—	—	—	—	**1**	—	—	—	**1**	
					22				*22*	
—	—	—	—	—	—	—	—	—	—	
2,401	*92*	*18*	*1*		*2,749*				*2,749*	*(f)*
					26				26	
—	—	—	—	—	**14**	—	—	—	**14**	
					103				*103*	
					30				30	
—	—	—	—	—	**15**	—	—	—	**15**	
2,401	*92*	*18*	*1*		*2,874*				*2,874*	
					20,776				20,776	
—	—	—	—	—	**20,181**	—	—	—	**20,181**	
					196,887				*196,887*	
							40		40	
—	—	—	—	—	—	—	**50**	—	**50**	
						191	*498*		*689*	
					82				82	
—	—	—	—	—	**82**	—	—	—	**82**	
					3,017				*3,017*	
		3,748			3,748				3,748	
—	—	**306**	—	—	**306**	—	—	—	**306**	**(a)**
5,779		*9,690*			*15,469*				*15,469*	*(a)*
					3				3	
—	—	—	—	—	**13**	—	—	—	**13**	
					16				*16*	*(a)(f)*
—	—	—	—	—	—	—	—	—	—	
		9,069			*9,069*				*9,069*	
	5,031	1,189			7,438				7,438	
—	**5,703**	**1,266**	—	—	**8,231**	—	—	—	**8,231**	
31,886	*61,607*	*31,446*			*133,223*				*133,223*	
—	—	—	—	—	—	—	—	—	—	
						25,957			*25,957*	*(f)*
	103				103				103	
—	**48**	—	—	—	**48**	—	—	—	**48**	
	123,122				*123,122*				*123,122*	
	8,391				8,391				8,391	
—	**7,230**	—	—	—	**7,230**	—	—	—	**7,230**	
	107,495				*107,495*				*107,495*	
260,525					260,525				260,525	
245,894	—	—	—	—	**245,894**	—	—	—	**245,894**	
4,481,687					*4,481,687*				*4,481,687*	

Federal-provincial shared-cost programs—*continued*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Tripartite Treaty Negotiations	–	–	–	–	–
Total ministry	–	–	–	–	22,079 **21,538** *209,304*
Infrastructure and Communities					
Office of Infrastructure of Canada					
Border Infrastructure Fund	–	–	–	– *30,000*	17,300 **20,863** *130,126*
Building Canada Fund-Communities Component	4,155 **5,125** *32,670*	504 **547** *21,910*	3,157 **2,267** *36,281*	810 **1,527** *32,119*	24,239 **29,205** *173,721*
Building Canada Fund-Major Infrastructure Component	4,941 **4,412** *64,221*	– *13,250*	24,999 **26,197** *168,381*	620 **4,857** *15,006*	62,831 **36,936** *943,554*
Canada Strategic Infrastructure Fund	3,041 **4,737** *95,963*	– *30,006*	– *103,500*	**2,660** *378,600*	47,800 **114,772** *895,111*
Green Infrastructure Fund	–	–	–	–	– *609*
Inuvik to Tuktoyaktuk Highway Program	–	–	–	–	–
New Building Canada Fund-National Infrastructure Component	–	–	–	–	3,069 – *3,069*
New Building Canada Fund-Provincial-Territorial Infrastructure Component-National and Regional Projects[1]	–	2,788 **2,819** *5,607*	9,708 – *9,708*	–	–
New Building Canada Fund-Provincial-Territorial Infrastructure Component-Small Communities Fund	–	–	–	1,609 – *1,609*	–
Provincial-Territorial Infrastructure Base Funding Program	37,500 – *162,500*	– *175,000*	– *150,000*	12,500 **25,000** *175,000*	– *150,000*
Total ministry	49,637 **14,274** *373,254*	3,292 **3,366** *245,773*	37,864 **28,464** *474,670*	15,619 **34,044** *633,104*	155,679 **201,856** *2,300,190*
Innovation, Science and Economic Development					
Atlantic Canada Opportunities Agency					
Contributions for the International Business Development Program	220 **230** *2,493*	132 **138** *1,497*	483 **507** *3,488*	483 **507** *3,488*	–
Canadian Space Agency					
Canada-Quebec Agreement on the St. Lawrence	–	–	–	–	477 **254** *741*
Economic Development Agency of Canada for the Regions of Quebec					
Contributions under Quebec Economic Development Program	–	–	–	–	**(1,457)** *21,857*
Contributions under Quebec Economic Development Program - Initiative for the restoration of water crossings on roads having wildlife and multi-use vocations	–	–	–	–	4,072 **1,457** *3,529*

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total	
				6,029	6,029				6,029	
–	–	–	–	**6,029**	**6,029**	–	–	–	**6,029**	
				127,443	*127,443*				*127,443*	
260,525	13,525	4,917		6,029	307,095		40		307,135	
245,994	**12,981**	**1,572**	–	**6,029**	**288,014**	–	**50**	–	**288,064**	
4,316,332	*292,224*	*98,769*		*127,443*	*5,197,428*	*26,148*	*498*		*5,224,074*	
					17,700				17,700	
–	–	–	–	–	**20,863**	–	–	–	**20,863**	
291,827		*3,000*		*88,000*	*544,953*				*544,953*	
18,000	3,821	2,626	2,149	8,130	69,631				69,631	
13,718	**6,369**	**7,646**	**1,486**	**10,568**	**76,338**	–	–	–	**76,338**	
324,721	*37,403*	*98,494*	*86,362*	*124,154*	*987,457*				*987,457*	*(a)*
380,357	10,219	11,672	63,622	99,826	659,087				659,087	
217,812	**16,184**	**19,671**	**44,009**	**94,531**	**464,609**	–	–	–	**464,609**	
1,378,929	*43,595*	*104,077*	*461,439*	*326,131*	*3,721,861*				*3,721,861*	*(a)*
62,806	3,249		13,465		130,361		1,159	3,868	135,388	
42,276	**1,010**	–	**25,000**	–	**191,263**	–	–	–	**191,263**	**(a)**
937,008	*333,772*	*92,500*	*299,500*	*735,000*	*3,925,109*	*65,000*	*39,811*	*40,000*	*4,069,920*	*(a)*
11,378					11,378				11,378	
23,859	–	–	–	**13,000**	**36,859**	–	–	–	**36,859**	**(a)**
114,572				*130,000*	*245,181*			*71,000*	*316,181*	*(a)*
						51,375			51,375	
–	–	–	–	–	–	**79,275**	–	–	**79,275**	
						130,650			*130,650*	
					3,069				3,069	
–	–	–	–	–	–	–	–	–	–	
					3,069				*3,069*	
	7,525	11,917		3,220	34,956				34,956	
–	–	**8,240**	–	–	**11,067**	–	–	–	**11,067**	
	7,525	*20,164*		*3,220*	*46,022*				*46,022*	
2,614	4,891				9,194				9,194	
–	–	–	–	–	–	–	–	–	–	
2,614	*4,891*				*9,194*				*9,194*	
					50,000				50,000	
–	–	–	–	–	**25,000**	–	–	–	**25,000**	
157,565	*163,000*	*163,000*	*162,500*	*171,950*	*1,644,115*	*181,953*	*182,680*	*182,910*	*2,191,658*	
479,155	31,365	26,215	79,236	111,176	985,376	51,375	1,159	3,868	1,041,778	
297,668	**22,979**	**30,160**	**70,495**	**118,099**	**825,999**	**79,275**	–	–	**905,274**	
3,427,678	*895,611*	*493,475*	*1,009,801*	*1,578,455*	*11,126,961*	*377,603*	*222,491*	*293,910*	*12,020,965*	
					1,318				1,318	
–	–	–	–	–	**1,382**	–	–	–	**1,382**	
					14,968				*14,968*	*(f)*
					427				427	
–	–	–	–	–	**254**	–	–	–	**254**	
					741				*741*	
–	–	–	–	–	**(1,457)**	–	–	–	**(1,457)**	**(a)**
					21,357				*21,357*	*(a)(f)*
					4,072				4,072	
–	–	–	–	–	**1,457**	–	–	–	**1,457**	**(a)**
					5,529				*5,529*	*(a)*

Federal-provincial shared-cost programs—*continued*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Western Economic Diversification					
Western Economic Partnership Agreements					
	–	–	–	–	–
Total ministry	220	132	483	483	4,499
	230	**138**	**507**	**507**	**254**
	2,495	*1,497*	*5,488*	*5,488*	*27,627*
Justice					
Justice					
Contributions for access to justice services to the territories (being legal aid, courtwork and public legal education and information services)					
	–	–	–	–	–
Contributions to the provinces and territories in support of the youth justice services - Intensive Rehabilitative Custody and Supervision Program	486	414	711	392	1,002
	493	**391**	**600**	**402**	**1,006**
	3,818	*3,982*	*6,367*	*4,325*	*6,060*
Contributions to the provinces and territories in support of youth justice services	4,091	1,615	4,931	3,854	29,315
	4,091	**1,615**	**4,931**	**3,854**	**29,315**
	144,637	*57,055*	*173,539*	*136,122*	*1,014,532*
Contributions to the provinces to assist in the operation of legal aid services and systems	2,045	445	3,612	2,453	26,062
	2,049	**445**	**3,612**	**2,453**	**26,287**
	59,706	*10,828*	*108,912*	*61,550*	*710,992*
Contributions to the provinces under the Aboriginal Courtwork Program			111		530
	–	–	**111**	–	**530**
	2,936	*102*	*2,185*		*16,131*
Total ministry	6,622	2,474	9,365	6,699	56,909
	6,633	**2,451**	**9,254**	**6,709**	**57,138**
	211,097	*71,967*	*291,003*	*201,997*	*1,747,715*
National Revenue					
Canada Revenue Agency					
Underground Economy Working Group					
	–	–	–	–	–
	2	*1*	*4*	*4*	*157*
Total ministry					
	–	–	–	–	–
	2	*1*	*4*	*4*	*157*
Natural Resources					
Natural Resources					
Canada/Newfoundland and Labrador Offshore Petroleum Board	4,262				
	5,385	–	–	–	–
	81,886				
Canada/Nova Scotia Offshore Petroleum Board			2,070		
	–	–	**2,885**	–	–
			41,580		
Total ministry	4,262		2,070		
	5,385	–	**2,885**	–	–
	81,886		*41,580*		

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
–	–	–	–	–	–	–	–	–	–
	50,123	*48,500*	*49,476*	*44,267*	*192,366*				*192,366*
					5,817				5,817
–	–	–	–	–	**1,636**	–	–	–	**1,636**
	50,123	*48,500*	*49,476*	*44,267*	*234,961*				*234,961*
						1,972	1,792	1,092	4,856
–	–	–	–	–	–	**1,972**	**1,792**	**1,092**	**4,856**
						32,062	*28,809*	*17,418*	*78,289*
1,212	1,334	1,350	1,431	1,350	9,682	416	573	332	11,003
1,456	**1,298**	**914**	**1,506**	**1,446**	**9,512**	**303**	**729**	**302**	**10,846**
16,998	*10,310*	*10,146*	*13,360*	*13,279*	*88,645*	*3,570*	*4,572*	*3,214*	*100,001*
50,993	5,141	5,927	13,551	17,689	137,107	2,445	1,260	881	141,693
50,993	**5,141**	**5,927**	**13,551**	**17,689**	**137,107**	**2,445**	**1,260**	**881**	**141,693**
1,823,720	*176,144*	*209,471*	*450,696*	*571,807*	*4,757,723*	*108,068*	*26,591*	*35,062*	*4,927,444*
50,947	4,882	4,203	10,969	14,709	120,327				120,327
50,692	**4,875**	**4,203**	**11,015**	**14,697**	**120,328**	–	–	–	**120,328**
1,423,498	*133,272*	*109,798*	*281,118*	*377,273*	*3,276,949*	*24,435*		*7,605*	*3,308,989*
1,040	435	620	1,009	994	4,739				4,739
1,040	**435**	**620**	**1,009**	**994**	**4,739**	–	–	–	**4,739**
30,017	*12,635*	*16,436*	*34,980*	*33,870*	*149,292*	*6,832*	*65*	*2,336*	*158,525*
104,192	11,792	12,100	26,960	34,742	271,855	4,833	3,625	2,305	282,618
104,181	**11,749**	**11,664**	**27,081**	**34,826**	**271,686**	**4,720**	**3,781**	**2,275**	**282,462**
3,294,233	*332,361*	*345,851*	*780,154*	*996,231*	*8,272,609*	*174,967*	*60,037*	*65,635*	*8,573,248*
–	–	–	–	–	–	–	–	–	–
136	*11*	*16*	*68*	*56*	*455*				*455*
–	–	–	–	–	–	–	–	–	–
136	*11*	*16*	*68*	*56*	*455*				*455*
					4,262				4,262
–	–	–	–	–	**5,385**	–	–	–	**5,385**
					81,886				*81,886*
					2,070				2,070
–	–	–	–	–	**2,885**	–	–	–	**2,885**
					41,580				*41,580*
					6,332				6,332
–	–	–	–	–	**8,270**	–	–	–	**8,270**
					123,466				*123,466*

Federal-provincial shared-cost programs—*continued*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Public Safety and Emergency Preparedness					
Public Safety and Emergency Preparedness					
Contributions for Lac-Mégantic, Quebec					19
	–	–	–	–	**56,700**
	–	–	–	–	*81,719*
Disaster Financial Assistance Arrangement (DFAA)	–	–	7,685	7,000	–
	48,262	–	**610**	–	**30,000**
	163,905	*11,649*	*64,382*	*94,994*	*1,068,364*
First Nation Policing Program	–	–	336	255	36,730
	–	–	**331**	**748**	**28,151**
	1,345	*1,020*	*21,439*	*9,478*	*447,371*
Grants to National Flagging System	29	26	32	31	84
	29	**26**	**32**	**31**	**84**
	258	*234*	*284*	*273*	*724*
Royal Canadian Mounted Police					
Canadian Firearms Program	–	225	1,009	975	5,871
	–	**225**	**1,009**	**975**	**5,871**
	2,255	*4,402*	*19,059*	*20,125*	*141,190*
Total ministry	29	251	9,062	8,261	42,704
	48,291	**251**	**1,982**	**1,754**	**120,806**
	167,763	*17,305*	*105,164*	*124,870*	*1,739,368*
Public Services and Procurement					
Public Works and Government Services					
Canada-Quebec Agreement on the St. Lawrence	–	–	–	–	25
	–	–	–	–	**21**
	–	–	–	–	*110*
Maintenance Costs of Macdonald-Cartier Bridge	–	–	–	–	3,421
	–	–	–	–	**3,109**
	–	–	–	–	*11,190*
Timiskaming Dam Complex deck replacement	–	–	–	–	–
	–	–	–	–	**54**
	–	–	–	–	*513*
Timiskaming Dam Complex-Ontario dam replacement	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Total ministry	–	–	–	–	3,446
	–	–	–	–	**3,184**
	–	–	–	–	*11,813*
Transport					
Transport					
Asia-Pacific Gateway and Corridor Transportation Infrastructure Fund	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Canada-Quebec Agreement on the St.Lawrence	–	–	–	–	–
	–	–	–	–	**1**
	–	–	–	–	*5*
Gateways and Border Crossings Fund	–	–	–	–	–
	–	**750**	–	**13**	–
	–	*8,000*	*9,153*	*110,521*	–
National Safety Code	189	161	–	207	–
	191	**161**	**225**	**210**	**769**
	3,808	*3,210*	*3,526*	*4,474*	*14,423*

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total	
			–		19	–	–	–	19	
–	–	–	–	–	**56,700**	–	–	–	**56,700**	
		–			*81,719*	–			*81,719*	
–	16,500		100,000	7,440	138,625	–		723	139,348	
–	–	**165,000**	–	**59,700**	**303,572**	**1,700**	–	–	**305,272**	
142,196	*737,852*	*325,030*	*923,349*	*451,611*	*3,983,332*	*7,315*	*5,300*	*6,388*	*4,002,335*	
31,209	5,250	1,065	5,620	817	81,282	–		–	81,282	
38,847	**5,014**	**1,055**	**6,818**	**808**	**81,772**	–	–	–	**81,772**	
661,028	*102,463*	*85,476*	*120,851*	*71,418*	*1,521,889*	*6,910*	*3,784*	*16,774*	*1,549,357*	
121	34	33	52	58	500	–	–	–	500	
121	**34**	**33**	**52**	**58**	**500**	–	–	–	**500**	
1,033	*301*	*290*	*448*	*499*	*4,344*	*43*	*69*	*43*	*4,499*	
6,150			–		14,230	–		–	14,230	
6,150	–	–	–	–	**14,230**	–	–	–	**14,230**	
121,058	*2,464*	*2,190*	*4,587*	*27,893*	*345,223*	*1,137*	–	*1,297*	*347,657*	
37,480	21,784	1,098	105,672	8,315	234,656	–	–	723	235,379	
45,118	**5,048**	**166,088**	**6,870**	**60,566**	**456,774**	**1,700**	–	–	**458,474**	
925,315	*843,080*	*412,986*	*1,049,235*	*551,421*	*5,936,507*	*15,405*	*9,153*	*24,502*	*5,985,567*	
–	–	–	–	–	25	–	–	–	25	
–	–	–	–	–	**21**	–	–	–	**21**	
	–	–	–	–	*110*	–			*110*	
3,421		–	–	–	6,842	–	–	–	6,842	
3,109	–	–	–	–	**6,218**	–	–	–	**6,218**	
16,328		–			*27,518*	–	–	–	*27,518*	
–	–	–	–	–	–	–	–	–	–	
18	–	–	–	–	**72**	–	–	–	**72**	**(a)**
170			–		*683*	–	–	–	*683*	*(a)*
15,276					15,276		–	–	15,276	
–	–	–	–	–	–	–	–	–	–	
15,276	–	–	–	–	*15,276*	–	–	–	*15,276*	
18,697	–	–	–	–	22,143	–	–	–	22,143	
3,127	–	–	–	–	**6,311**	–	–	–	**6,311**	
31,774	–	–	–	–	*43,587*	–	–	–	*43,587*	
–	–	–	19,948	767	20,715	–	–	–	20,715	
–	–	–	**32,189**	**1,368**	**33,557**	–	–	–	**33,557**	
–	*33,565*	–	*71,250*	*500,667*	*605,482*	–	–	–	*605,482*	
–	–	–	–	–	–	–	–	–	–	
–	–	–	–	–	**1**	–	–	–	**1**	
–	–	–	–	–	*5*	–	–	–	*5*	
296,287	1,715	120	–	–	298,122	–	–	–	298,122	
297,236	**3,395**	**4,803**	–	–	**306,197**	–	–	–	**306,197**	
624,790	*27,614*	*26,969*	–	–	*807,047*	–	–	*252*	*807,299*	
1,123	241	228	–	483	2,632	153	50	153	2,988	
1,148	**244**	**229**	**420**	**488**	**4,085**	**153**	–	**153**	**4,391**	
22,945	*5,421*	*5,502*	*9,309*	*8,582*	*83,200*	*2,676*	*50*	*2,877*	*88,803*	

Federal-provincial shared-cost programs—*concluded*

(in thousands of dollars)

Department and agency	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Northern Transportation Adaptation Initiative	–	–	–	–	–
	–	–	–	–	–
	–	–	–	–	–
Outaouais Road Development	–	–	–	–	393
	–	–	–	–	**9,367**
	–	–	–	–	*146,943*
Total ministry	189	161	–	207	393
	191	**911**	**225**	**223**	**10,137**
	3,808	*11,210*	*14,679*	*114,995*	*161,371*
Grand total	212,607	64,041	194,474	182,583	1,265,964
	220,802	**62,088**	**178,843**	**196,548**	**1,406,421**
	2,089,081	*926,578*	*2,158,477*	*3,007,598*	*17,756,218*

(a) Amends previous year's *Public Accounts of Canada*.

(f) Program completed.

[1] Formerly known as Provincial-Territorial Infrastructure Component – National and Regional Projects.

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
						377		283	660
–	**–**	**–**	**–**	**–**	**–**	**440**	**44**	**337**	**821**
						1,021	*374*	*1,027*	*2,422*
					393				393
–	**–**	**–**	**–**	**–**	**9,367**	**–**	**–**	**–**	**9,367**
					146,943				*146,943*
297,410	1,956	348	19,948	1,250	321,862	530	50	436	322,878
298,384	**3,639**	**5,032**	**32,609**	**1,856**	**353,207**	**593**	**44**	**490**	**354,334**
647,735	*66,600*	*32,471*	*80,559*	*509,249*	*1,642,677*	*3,697*	*424*	*4,156*	*1,650,954*
2,391,223	296,801	461,653	767,563	606,150	6,443,059	69,672	11,159	17,783	6,541,673
2,159,364	**326,610**	**628,141**	**680,877**	**684,245**	**6,543,939**	**99,756**	**9,998**	**12,753**	**6,666,446**
25,400,590	*6,088,162*	*8,861,540*	*10,325,405*	*7,754,215*	*84,367,864*	*706,825*	*351,785*	*478,942*	*85,905,416*

This page has been intentionally left blank.

Section 10

2015–2016

Public Accounts of Canada

Other government-wide information

Table of contents

Page

Commissions 10.2
Travel and living costs by commission 10.3
Education costs 10.4
Return on investments 10.6
Expenditures of minister's offices 10.10
Travel expenditures of ministers and parliamentary secretaries... 10.22
International travel expenditures of ministers, parliamentary secretaries and minister's staff 10.26

Commissions

General information by commission

The purpose of the following statement is to present general information for each commission involved in a public inquiry or investigation. However, there are no active commissions for this fiscal year.

Travel and living costs by commission

The following statement presents the total travel and living costs paid to each commission's member. However, there are no costs for travel and living by commission for this fiscal year.

Education costs

This statement provides details of education costs incurred in the current year. For the purpose of this statement, an education cost represents the cost of any long-term education activity. A long-term education activity is any training or development activity given to a Government employee and conducted at an educational institution outside of the Public Service that amounted or will amount to a total of 65 working days or more over a maximum period of three (3) years, or that involved or will involve total expenditures in excess of $25,000 (including salary).

Education costs

(in dollars)

Department and agency	Number employee	Salaries[1]	Travel and living costs	Tuition fees[2]	Other expenses	Total
Agriculture and Agri-Food						
Agriculture and Agri-Food	7	61,681	25,918	134,667		222,266
Canadian Heritage						
Library and Archives of Canada	2	17,733		1,111		18,844
Environment and Climate Change						
Parks Canada Agency	1	12,695		4,322	752	17,769
Families, Children and Social Development						
Employment and Social Development	5	37,139	30,969	24,393		92,501
Finance						
Finance	1			34,762		34,762
Office of the Auditor General	23	45,953	4,531	74,602		125,086
Fisheries, Oceans and the Canadian Coast Guard						
Fisheries and Oceans	4	53,344	2,381	15,125		70,850
Health						
Health	39	321,823	45,473	180,620		547,916
Canadian Food Inspection Agency	1	37,025		32,000		69,025
Indigenous and Northern Affairs						
Indian Affairs and Northern Development	7	149,565		18,323		167,888
Innovation, Science and Economic Development						
Industry	4	39,168		62,727		101,895
Canadian Northern Economic Development Agency	1	9,016	3,926	22,000		34,942
Canadian Space Agency	1			1,365		1,365
Economic Development Agency of Canada for the Regions of Quebec	9	5,905		17,608		23,513
Statistics Canada	2	9,916		23,897		33,813
Justice						
Justice	1	1,000				1,000
National Defence						
National Defence	462	32,119,855	3,733,888	3,708,766	120,562	39,683,071
National Revenue						
Canada Revenue Agency	6	111,774		25,171		136,945
Natural Resources						
Natural Resources	1	48,761	7,294	2,499	631	59,185
Canadian Nuclear Safety Commission	1				45,000	45,000
Privy Council						
Privy Council Office	6	47,113	21,894	108,031		177,038
Office of the Chief Electoral Officer	1	21,571	150	2,635		24,356
Public Safety and Emergency Preparedness						
Public Safety and Emergency Preparedness	2	88,809		9,762		98,571
Correctional Service of Canada	2	8,040		6,855		14,895
Royal Canadian Mounted Police	5	68,421	3,914	105,130	4,799	182,264
Public Services and Procurement						
Public Works and Government Services	8	109,351	13,835	176,732	3,960	303,878
Shared Services Canada	1	3,279		2,290		5,569

Education costs—*concluded*

(in dollars)

Department and agency	Number employee	Salaries[1]	Travel and living costs	Tuition fees[2]	Other expenses	Total
Transport						
Transport	4	22,567	31,544		196	54,307
Treasury Board						
Secretariat	3	20,596	7,258	68,350		96,204
Canada School of Public Service	3	5,224	893	21,301		27,418
Veterans Affairs						
Veterans Affairs	1	166				166
Total	614	33,477,490	3,933,868	4,885,044	175,900	42,472,302

[1] Includes allowances in lieu of pay

[2] Includes book allowances

Return on investments

This statement provides details for the current year of the category of other revenues called return on investments. Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits, as recorded by departments before any adjustments are made. For the purposes of presentation in the financial statements, amounts shown here for foreign exchange accounts and enterprise Crown corporations have been respectively reclassified to net foreign exchange revenues and Crown corporation revenues in Sections 2 and 3 of Volume I and Table 4a of Volume II.

Return on investments

(in dollars)

Description		Amount realized in 2015–2016
Cash and accounts receivable		
Employment and Social Development		
Interest on bank deposits		109,157
Finance		
Interest on bank deposits		221,582,048
Total cash and accounts receivable		**221,691,205**
Foreign exchange accounts		
Finance		
International reserves held in the Exchange Fund Account		
Transfer of profits		2,186,636,671
International Monetary Fund – Transfer of profits		
Loans		683,529
Subscriptions		751,470
Total foreign exchange accounts		**2,188,071,670**
Loans, investments and advances		
Enterprise Crown corporations		
Bank of Canada		
Transfer of profits		1,113,562,111
Business Development Bank of Canada		
Dividends	62,888,173	
Interest	76,158,667	
		139,046,840
Canada Development Investment Corporation		
Dividends		2,093,610,922
Canada Lands Company Limited		
Dividends		10,000,000
Canada Mortgage and Housing Corporation		
Interest		458,898,156
Canadian Dairy Commission		
Interest		182,761
Foreign Affairs, Trade and Development		
Export Development Canada – Dividends		900,000,000
Farm Credit Canada		
Dividends	90,380,000	
Interest	132,841,551	
		223,221,551
Royal Canadian Mint		
Dividends		84,000,000

Return on investments—*continued*

(in dollars)

Description		Amount realized in 2015–2016[1]
Other government business enterprises		
Other than interest		
Belledune Port Authority	157,773	
Halifax Port Authority	1,523,751	
Hamilton Port Authority	796,948	
Montreal Port Authority	4,072,758	
Nanaimo Port Authority	175,760	
Oshawa Port Authority	33,120	
Port Alberni Port Authority	101,547	
Prince Rupert Port Authority	2,580,007	
Quebec Port Authority	973,860	
Saguenay Port Authority	59,727	
Saint John Port Authority	511,283	
Sept-Îles Port Authority	152,598	
St. John's Port Authority	149,935	
Thunder Bay Port Authority	72,473	
Toronto Port Authority	2,748,195	
Trois-Rivières Port Authority	148,689	
Vancouver Fraser Port Authority	6,785,638	
Windsor Port Authority	37,528	
		21,081,590
Total enterprise Crown corporations		4,623,603,911
National governments including developing countries		
Finance		
International Development Assistance		
National Governments - Ukraine		6,886,630
Foreign Affairs, Trade and Development		
International Development Assistance		
Loans to developing countries		4,209,506
Services and commitment charges on loans to developing countries		2,523
Total national governments including developing countries		11,098,659
International organizations		
International Finance Corporation		
Canada Climate Change Program		1,569,181
Global Agricultural and Food Security Program		641,270
International Monetary Fund		
Poverty Reduction and Growth Trust		417,689
Total international organizations		2,628,140
Other loans, investments and advances		
Loans, investments and advances		
Atlantic Canada Opportunities Agency		
Dividends on investments		13,839
Foreign Affairs, Trade and Development		
Personnel posted abroad		192,839
		206,678

Return on investments—*concluded*

(in dollars)

Description	Amount realized in 2015–2016[1]
Other	
Agriculture and Agri-Food	
Hog Industry Loan Loss Reserve Program	1,606,737
Citizenship and Immigration	
Interest on assistance and transportation loans	253,969
Employment and Social Development	
Interest on Canada Student Loans	634,873,629
Export Development Canada (Canada Account)	
Development of export trade	66,368,579
Finance	
Federal-provincial fiscal arrangements	58,944
Financial Consumer Agency of Canada	30,668
Indian Affairs and Northern Development	
Council for Yukon First Nations - Elders	102,556
First Nations in British Columbia	474,188
Indian Economic Development Guaranteed Loans Program	20,357
Native claimants	1,595,442
On-Reserve Housing Interest on Guaranteed Loans Program	1,625,130
Stoney Band perpetual loan	11,688
Veterans Affairs	
Veterans' Land Act Fund - Advances	154
	707,022,041
Total other loans, investments and advances	707,228,719
Total loans, investments and advances	**5,344,559,429**
Other accounts	
Foreign Affairs, Trade and Development	
Interest on mission bank accounts	44,688
Indian Affairs and Northern Development	
Esso Ltd Norman Wells Project profits - Dividends	10,470,635
National Defence	
Interest earned from funds on deposit with suppliers/banks	91,941
Interest on loans to employees posted abroad	190,374
Security deposit (outside Canada posting)	3,849
Public Safety and Emergency Preparedness	
Royal Canadian Mounted Police	
Loans and advances to persons posted abroad	4,680
Total other accounts	**10,806,167**
Total return on investments	**7,765,128,471**
Summary	
Dividends	2,840,892,934
Interest	1,591,047,008
Transfer of profits	3,312,104,416
Other	21,084,113
Total	**7,765,128,471**

---

[1] The amounts reported in this column represent interest unless otherwise indicated.

This page has been intentionally left blank.

Expenditures of ministers' offices

On December 12, 2006, the *Federal Accountability Act* amended the *Access to Information Act* to require the head of a department or a ministry of state for the Government of Canada to publish an annual report of all expenses incurred by his or her office and paid out of the Consolidated Revenue Fund. Expenditures presented below are those charged to the Minister's budget (budget totaling $80,576,555) in accordance with the Policies for Ministers' Offices. This table does not include civilian termination benefits and statutory expenditures such as the Minister's salary and motor vehicle allowance, employer contributions to superannuation and certain benefit plans and other items as specified in these policies.

For further guidance on which expenditures are included in the ministers' offices budgets see Appendix E of these policies.

Expenditures of ministers' offices

(in dollars)

Ministry and minister	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
Agriculture and Agri-Food					
Agriculture and Agri-Food					
Ministers of Agriculture and Agri-Food					
Hon L MacAulay	Nov 4, 2015 to Mar 31, 2016	153,845	33,222	610	98
Hon G Ritz	Apr 1, 2015 to Nov 4, 2015	997,261	104,025		17,393
Minister of State (Agriculture and Agri-Food)					
Hon M Bernier	Apr 1, 2015 to Nov 4, 2015	40,454	300		
		1,191,560	**137,547**	**610**	**17,491**
Canadian Heritage					
Canadian Heritage					
Minister of Canadian Heritage					
Hon M Joly	Nov 4, 2015 to Mar 31, 2016	303,582	113,468	348	177
Minister of Canadian Heritage and Official Languages					
Hon S Glover	Apr 1, 2015 to Nov 4, 2015	881,340	26,982	33	30,285
Minister of Sport and Persons with Disabilities					
Hon C Qualtrough	Nov 4, 2015 to Mar 31, 2016	116,552	39,364	106	244
Minister of State (Sport)					
Hon B Gosal	Apr 1, 2015 to Nov 4, 2015	227,737	28,628	334	9,084
		1,529,211	208,442	821	39,790
Office of the Co-ordinator, Status of Women					
Ministers of Status of Women					
Hon P Hajdu	Nov 4, 2015 to Mar 31, 2016	141,055	58,188	693	
Hon K K Leitch	Apr 1, 2015 to Nov 4, 2015	160,903	23,178		18,024
		301,958	81,366	693	18,024
		1,831,169	**289,808**	**1,514**	**57,814**
Environment and Climate Change					
Environment					
Minister of Environment and Climate Change					
Hon C McKenna	Nov 4, 2015 to Mar 31, 2016	417,682	216,842	1,201	1,626
Minister of the Environment					
Hon L Aglukkaq	Apr 1, 2015 to Nov 4, 2015	935,524	57,484		72,984
		1,353,206	**274,326**	**1,201**	**74,610**

Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
–	–	571	–	361	–	188,707
–	–	495	–	–	–	1,119,174
			–		–	40,754
–	**–**	**1,066**	**–**	**361**	**–**	**1,348,635**
1,130	–	994		–	–	419,699
6,120	60	1,455				946,275
–	–	98	–			156,364
–	30	280			3	266,096
7,250	90	2,827			3	1,788,434
–	–	187		–		200,123
–				–	–	202,105
	–	187	–			402,228
7,250	**90**	**3,014**	**–**	**–**	**3**	**2,190,662**
2,118	986	3,071		–	–	643,526
3,083	297	2,235		596		1,072,203
5,201	**1,283**	**5,306**	**–**	**596**	**–**	**1,715,729**

Expenditures of ministers' offices—*continued*

(in dollars)

Ministry and minister	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
Families, Children and Social Development					
Employment and Social Development					
Minister of Families, Children and Social Development					
Hon J-Y Duclos	Nov 4, 2015 to Mar 31, 2016	296,333	12,875	624	13,716
Minister of Employment and Social Development					
Hon P Poilievre	Apr 1, 2015 to Nov 4, 2015	808,448	61,707	451	45,183
Minister of Employment, Workforce Development and Labour					
Hon M Mihychuk	Nov 4, 2015 to Mar 31, 2016	216,429	58,353	1,582	1,204
Minister of Labour					
Hon K K Leitch	Apr 1, 2015 to Nov 4, 2015	479,016	37,406	775	13,412
Minister of Sport and Persons with Disabilities					
Hon C Qualtrough	Nov 4, 2015 to Mar 31, 2016	35,956	23,409	106	
Minister of State (Seniors)					
Hon A Wong	Apr 1, 2015 to Nov 4, 2015	267,250	29,603	468	20,000
Minister of State (Social Development)					
Hon C Bergen	Apr 1, 2015 to Nov 4, 2015	289,128	26,906	51	22,124
		2,392,560	**250,259**	**4,057**	**115,639**
Finance					
Finance					
Ministers of Finance					
Hon B Morneau	Nov 4, 2015 to Mar 31, 2016	546,728	155,213	11,420	4,303
Hon J Oliver	Apr 1, 2015 to Nov 4, 2015	1,170,918	50,306	1,559	33,479
Minister of State (Finance)					
Hon K Sorenson	Apr 1, 2015 to Nov 4, 2015	297,359	19,873	150	13,440
		2,015,005	**225,392**	**13,129**	**51,222**
Fisheries, Oceans and the Canadian Coast Guard					
Fisheries and Oceans					
Minister of Fisheries, Oceans and the Canadian Coast Guard					
Hon H Tootoo	Nov 4, 2015 to Mar 31, 2016	197,951	66,593	6,500	12,539
Minister of Fisheries and Oceans					
Hon G Shea	Apr 1, 2015 to Nov 4, 2015	825,778	26,062		23,415
		1,023,729	**92,655**	**6,500**	**35,954**
Global Affairs					
Foreign Affairs, Trade and Development					
Ministers of Foreign Affairs					
Hon S Dion	Nov 4, 2015 to Mar 31, 2016	402,722	83,324		20,509
Hon R Nicholson	Apr 1, 2015 to Nov 4, 2015	1,034,459	37,513		50,118
Ministers of International Development and La Francophonie					
Hon M-C Bibeau	Nov 4, 2015 to Mar 31, 2016	162,790	17,017		1,199
Hon C Paradis	Apr 1, 2015 to Nov 4, 2015	570,232	53,633		
Ministers of International Trade					
Hon C Freeland	Nov 4, 2015 to Mar 31, 2016	185,282	36,210		418
Hon E Fast	Apr 1, 2015 to Nov 4, 2015	854,537	54,455		18,251

Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
		8,167	–		452	332,167
	–	3,745		761	65	920,360
		7,259		–		284,827
350	660	6,354				537,973
		100				59,571
	–	753			–	318,074
	562	519		741		340,031
350	**1,222**	**26,897**	–	**1,502**	**517**	**2,793,003**
		4,497		–	5,683	727,844
		7,923		209	204	1,264,998
		169		–		330,991
–	–	**12,589**	–	**209**	**5,887**	**2,323,453**
	–	158		762		284,503
717	3,203	1,926		–	77	881,178
717	**3,203**	**2,084**	–	**762**	**77**	**1,165,681**
	–	2,645	–		–	509,200
		3,091			82	1,125,263
–		524				181,530
						623,865
		220		26		222,156
359		66				927,668

Expenditures of ministers' offices—*continued*

(in dollars)

Ministry and minister	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
Minister of State (Foreign Affairs and Consular)					
Hon L Yelich	Apr 1, 2015 to Nov 4, 2015	315,957	3,406	–	13,225
		3,525,979	**285,558**	**–**	**103,720**
Health					
Health					
Ministers of Health					
Hon J Philpott	Nov 4, 2015 to Mar 31, 2016	313,868	46,678	659	1,290
Hon R Ambrose	Apr 1, 2015 to Nov 4, 2015	861,403	56,873		35,698
		1,175,271	**103,551**	**659**	**36,988**
Immigration, Refugees and Citizenship					
Citizenship and Immigration					
Minister of Immigration, Refugees and Citizenship					
Hon J McCallum	Nov 4, 2015 to Mar 31, 2016	407,874	51,173	1,304	2,453
Minister of Citizenship and Immigration					
Hon C Alexander	Apr 1, 2015 to Nov 4, 2015	804,401	34,762	692	60,189
Minister of State (Multiculturalism)					
Hon T Uppal	Apr 1, 2015 to Nov 4, 2015	283,594	7,947	528	5,549
		1,495,869	**93,882**	**2,524**	**68,191**
Indigenous and Northern Affairs					
Indian Affairs and Northern Development					
Minister of Indigenous and Northern Affairs					
Hon C Bennett	Nov 4, 2015 to Mar 31, 2016	237,380	83,145	121	1,534
Minister of Aboriginal Affairs and Northern Development					
Hon B Valcourt	Apr 1, 2015 to Nov 4, 2015	792,289	49,980	–	33,208
		1,029,669	**133,125**	**121**	**34,742**
Infrastructure and Communities					
Office of Infrastructure of Canada					
Minister of Infrastructure and Communities					
Hon A Sohi	Nov 4, 2015 to Mar 31, 2016	366,256	101,020		10,479
Minister of Infrastructure, Communities and Intergovernmental Affairs					
Hon D Lebel	Apr 1, 2015 to Nov 4, 2015	603,683	34,723	575	310
		969,939	**135,743**	**575**	**10,789**
Innovation, Science and Economic Development					
Industry					
Minister of Innovation, Science and Economic Development					
Hon N Bains	Nov 4, 2015 to Mar 31, 2016	134,087	149,529	634	54
Minister of Industry					
Hon J Moore	Apr 1, 2015 to Nov 4, 2015	977,323	48,268	71	32,955

Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
		1,291		–		333,879
359	–	**7,837**	–	**26**	**82**	**3,923,561**
	658	4,459		1,007	148	368,767
	88	4,817				958,879
–	**746**	**9,276**	–	**1,007**	**148**	**1,327,646**
	351	4,651			1,058	468,864
210		4,090	–			904,344
–		168	–		–	297,786
210	**351**	**8,909**	–	–	**1,058**	**1,670,994**
–		3,612		422		326,214
		6,919		90		882,486
–	–	**10,531**	–	**512**	–	**1,208,700**
		6,062		516		484,333
2,194						641,485
2,194	–	**6,062**	–	**516**	–	**1,125,818**
14		1,791		252		286,361
128	58	2,720			–	1,061,523

Expenditures of ministers' offices—*continued*

(in dollars)

Ministry and minister	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
Minister for the Federal Economic Development Initiative for Northern Ontario					
Hon G Rickford	Apr 1, 2015 to Nov 4, 2015	20,340	24,069		
Minister of Science					
Hon K Duncan	Nov 4, 2015 to Mar 31, 2016	106,658	28,860	276	10,291
Minister of Small Business and Tourism					
Hon B Chagger	Nov 4, 2015 to Mar 31, 2016	143,343	87,676	1,220	3,024
Minister of State (Science and Technology)					
Hon E Holder	Apr 1, 2015 to Nov 4, 2015	354,245	24,598	156	8,887
Minister of State (Small Business and Tourism)					
Hon M Bernier	Apr 1, 2015 to Nov 4, 2015	259,569	14,499		122
		1,995,565	377,499	2,357	55,333
Atlantic Canada Opportunities Agency					
Minister of Innovation, Science and Economic Development					
Hon N Bains	Nov 4, 2015 to Mar 31, 2016	4,968			
Minister of State (Atlantic Canada Opportunities Agency)					
Hon R Moore	Apr 1, 2015 to Nov 4, 2015	635,256	19,851		22,339
		640,224	19,851		22,339
Canadian Northern Economic Development Agency					
Minister of the Canadian Northern Economic Development Agency					
Hon L Aglukkaq	Apr 1, 2015 to Nov 4, 2015	98,260	6,333		
Economic Development Agency of Canada for the Regions of Quebec					
Minister of the Economic Development Agency of Canada for the Regions of Quebec					
Hon D Lebel	Apr 1, 2015 to Nov 4, 2015	478,640	33,896		10,960
Federal Economic Development Agency for Southern Ontario					
Minister of Innovation, Science and Economic Development					
Hon N Bains	Nov 4, 2015 to Mar 31, 2016	5,520			
Minister of State (Federal Economic Development Agency for Southern Ontario)					
Hon G Goodyear	Apr 1, 2015 to Nov 4, 2015	232,658	19,914		4,425
		238,178	19,914		4,425
Western Economic Diversification					
Minister of Innovation, Science and Economic Development					
Hon N Bains	Nov 4, 2015 to Mar 31, 2016	7,551			
Minister of State (Western Economic Diversification)					
Hon M Rempel	Apr 1, 2015 to Nov 4, 2015	282,246	60,312		17,699
		289,797	60,312		17,699
		3,740,664	**517,805**	**2,357**	**110,756**

Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
						44,409
46	20	2,145		249		148,545
73	20	1,986				237,342
134	58	2,137		20		390,235
120	58	154				274,522
515	214	10,933		521		2,442,937
						4,968
567				255		678,268
567				255		683,236
						104,593
–						523,496
						5,520
–		341				257,338
		341				262,838
–						7,551
						360,257
						367,808
1,082	**214**	**11,274**	–	**776**	–	**4,384,928**

Expenditures of ministers' offices—*continued*

(in dollars)

Ministry and minister	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
Justice					
Justice					
Ministers of Justice and Attorney General of Canada					
Hon J Wilson-Raybould	Nov 4, 2015 to Mar 31, 2016	240,286	194,941	2,102	6,558
Hon P G MacKay	Apr 1, 2015 to Nov 4, 2015	1,335,788	38,779	498	35,792
		1,576,074	**233,720**	**2,600**	**42,350**
National Defence					
National Defence					
Ministers of National Defence					
Hon H S Sajjan	Nov 4, 2015 to Mar 31, 2016	316,729	76,437		3,511
Hon J Kenney	Apr 1, 2015 to Nov 4, 2015	1,141,157	96,393		54,559
Associate Ministers of National Defence					
Hon K Hehr	Nov 4, 2015 to Mar 31, 2016		1,045		
Hon J Fantino	Apr 1, 2015 to Nov 4, 2015	307,848	27,593		4,610
		1,765,734	**201,468**	–	**62,680**
National Revenue					
Canada Revenue Agency					
Ministers of National Revenue					
Hon D Lebouthillier	Nov 4, 2015 to Mar 31, 2016	223,705	10,114	162	4,212
Hon K-L D Findlay	Apr 1, 2015 to Nov 4, 2015	654,519	17,845		12,186
		878,224	**27,959**	**162**	**16,398**
Natural Resources					
Natural Resources					
Ministers of Natural Resources					
Hon J Carr	Nov 4, 2015 to Mar 31, 2016	193,522	57,581		11,304
Hon G Rickford	Apr 1, 2015 to Nov 4, 2015	809,482	73,436		39,037
		1,003,004	**131,017**	–	**50,341**
Privy Council					
Privy Council Office					
Prime Ministers					
Right Hon J Trudeau	Nov 4, 2015 to Mar 31, 2016	2,264,504	199,113		35,655
Right Hon S Harper	Apr 1, 2015 to Nov 4, 2015	4,088,684	251,066	1,230	236,526
Leaders of the Government in the House of Commons					
Hon D LeBlanc	Nov 4, 2015 to Mar 31, 2016	211,653	7,834	275	25,320
Hon P Van Loan	Apr 1, 2015 to Nov 4, 2015	526,883	10,536		17,699
Minister of Democratic Institutions					
Hon M Monsef	Nov 4, 2015 to Mar 31, 2016	182,761	6,269	310	2,301
Minister for Democratic Reform					
Hon P Poilievre	Apr 1, 2015 to Nov 4, 2015	16,743	2,037		
Minister of Intergovernmental Affairs and President of the Queen's Privy Council for Canada					
Hon D Lebel	Apr 1, 2015 to Nov 4, 2015	405,954	1,582	255	17,996
Minister of State and Chief Government Whip					
Hon J Duncan	Apr 1, 2015 to Nov 4, 2015	84,330	1,127		
		7,781,512	**479,564**	**2,070**	**335,497**

Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
853		688		1,829	7	447,264
	335	2,004		6,838	894	1,420,928
853	**335**	**2,692**	—	**8,667**	**901**	**1,868,192**
		29,856		2,268		428,801
		14,239			2,289	1,308,637
		1,371				2,416
		1,100				341,151
—	—	**46,566**	—	**2,268**	**2,289**	**2,081,005**
		2,427		387		241,007
		1,010		42		685,602
—	—	**3,437**	—	**429**	—	**926,609**
		733				263,140
	5	963				922,923
—	**5**	**1,696**	—	—	—	**1,186,063**
744	1,207	30,819			142	2,532,184
5,774		46,356		133	21	4,629,790
		211		4,885		290,178
88		922				556,128
		755		4,243		196,639
					8	18,788
93		76				475,956
						83,457
6,699	**1,207**	**79,139**	—	**9,261**	**171**	**8,695,120**

Expenditures of ministers' offices—*concluded*

(in dollars)

Ministry and minister	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
Public Safety and Emergency Preparedness					
Public Safety and Emergency Preparedness					
Ministers of Public Safety and Emergency Preparedness					
Hon R Goodale	Nov 4, 2015 to Mar 31, 2016	323,478	56,638		553
Hon S Blaney	Apr 1, 2015 to Nov 4, 2015	958,048	21,814		26,533
		1,281,526	**78,452**	—	**27,086**
Public Services and Procurement					
Public Services and Procurement					
Minister of Public Services and Procurement					
Hon J Foote	Nov 4, 2015 to Mar 31, 2016	255,430	86,030	681	2,632
Minister of Public Works and Government Services					
Hon D Finley	Apr 1, 2015 to Nov 4, 2015	960,811	34,805	66	4,767
		1,216,241	**120,835**	**747**	**7,399**
Transport					
Transport					
Ministers of Transport					
Hon M Garneau	Nov 4, 2015 to Mar 31, 2016	265,477	22,333	27	
Hon L Raitt	Apr 1, 2015 to Nov 4, 2015	624,317	47,469	167	9,416
		889,794	**69,802**	**194**	**9,416**
Treasury Board					
Secretariat					
Presidents of the Treasury Board					
Hon S Brison	Nov 4, 2015 to Mar 31, 2016	242,354	18,722	238	787
Hon T Clement	Apr 1, 2015 to Nov 4, 2015	766,055	30,690	40	11,018
		1,008,409	**49,412**	**278**	**11,805**
Veterans Affairs					
Veterans Affairs					
Ministers of Veterans Affairs					
Hon K Hehr	Nov 4, 2015 to Mar 31, 2016	205,110	79,902	—	6,464
Hon E O'Toole	Apr 1, 2015 to Nov 4, 2015	747,707	69,854	257	28,384
		952,817	**149,756**	**257**	**34,848**
Total		**48,897,955**	**4,875,636**	**39,552**	**1,315,756**

Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
		400				361,069
		2,784		15		1,021,194
–	–	**3,184**	–	**15**	–	**1,382,263**
		6,361		4,430	86	355,690
394	670	8,754				1,010,227
394	**670**	**15,115**	–	**4,430**	**86**	**1,365,917**
		3,329		12,292	2,355	310,813
		1,501			1,246	679,116
–	–	**4,830**	–	**12,292**	**3,601**	**989,929**
		1,011				263,109
		2,215				810,018
–	–	**3,226**	–	–	–	**1,073,127**
		551		533	5	292,565
888		4,166		315	29	851,200
888	–	**4,717**	–	**848**	**34**	**1,143,765**
28,797	**9,326**	**269,447**	–	**44,477**	**14,854**	**45,890,780**

Travel expenditures of ministers and parliamentary secretaries

This statement provides details of the travel expenditures of ministers and parliamentary secretaries incurred in the current year, where the travel is required for departmental operational or program purposes, whether domestic or international, whether charge to the ministers' office budget or any other fund centre within the minister's department or agency.

For the purpose of this statement, travel expenditures include transportation, accommodation, meals and other expenditures. The following items are excluded from this statement:

- travel expenditures of ministers' staff, or other persons travelling with ministers and parliamentary secretaries;
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business;
- travel expenditures of Members of the House of Commons serving on various parliamentary committees;
- any moving, transportation and travel expenses paid for by the House of Commons on behalf of its Members. These expenses are reported in a separate statement in Section 11 of this volume entitled "House of Commons—Statement of sessional allowances and travel expenses paid in 2015–2016";
- any Department of National Defence charges for the use of government aircrafts; and
- any travel expenditures of Members of the House of Commons for Canadian representation at international conferences and meetings. These expenditures are reported in a separate statement in Section 11 of this volume entitled "Foreign Affairs, Trade and Development—Travel expenditures for Canadian representation at international conferences and meetings".

Travel expenditures of ministers and parliamentary secretaries

(in dollars)

Ministry and minister	Vote	Amount
Agriculture and Agri-food		
Ministers of Agriculture and Agri-Food		
Hon L MacAulay	1	17,973
Hon G Ritz	1	20,468
Parliamentary secretary		
G Keddy	1	2,225
Canadian Heritage		
Minister of Canadian Heritage		
Hon M Joly	1	14,973
Minister of Canadian Heritage and Official Languages		
Hon S Glover	1	8,010
Minister of Sport and Persons with Disabilities		
Hon C Qualtrough	1	12,446
Ministers of Status of Women		
Hon P Hajdu	1	28,083
Hon K K Leitch	1	23,178
Minister of State (Sport)		
Hon B Gosal	1	8,766
Environment and Climate Change		
Minister of Environment and Climate Change		
Hon C McKenna	1	35,369
Parliamentary secretary		
J Wilkinson	1	2,289
Minister of the Environment		
Hon L Aglukkaq	1	25,719
Parliamentary secretary		
C Carrie	1	13,976

Travel expenditures of ministers and parliamentary secretaries—*continued*

(in dollars)

Ministry and minister	Vote	Amount
Families, Children and Social Development		
Minister of Families, Children and Social Development		
Hon J-Y Duclos	1	3,858
Minister of Employment and Social Development		
Hon P Poilievre	1	30,732
Minister of Employment, Workforce Development and Labour		
Hon M Mihychuk	1	9,964
Minister of Labour		
Hon K K Leitch	1	7,903
Minister of Sport and Persons with Disabilities		
Hon C Qualtrough	1	5,552
Minister of State (Seniors)		
Hon A Wong	1	11,800
Minister of State (Social Development)		
Hon C Bergen	1	10,166
Finance		
Ministers of Finance		
Hon B Morneau	1	49,689
Hon J Oliver	1	31,481
Parliamentary secretary		
F-P Champagne	1	14,287
Ministers of State (Finance)		
Hon K Sorenson	1	10,349
Fisheries, Oceans and the Canadian Coast Guard		
Minister of Fisheries, Oceans and the Canadian Coast Guard		
Hon H Tootoo	1	14,826
Parliamentary secretary		
S Cormier	1	8,788
Minister of Fisheries and Oceans		
Hon G Shea	1	4,591
Global Affairs		
Ministers of Foreign Affairs		
Hon S Dion	1	13,950
Hon R Nicholson	1	19,462
Parliamentary Secretaries		
Hon D Obhrai	1	10,504
P Goldsmith-Jones	1	8,820
Ministers of International Development and La Francophonie		
Hon M-C Bibeau	1	35,896
Hon C Paradis	1	12,205
Parliamentary Secretaries		
K Gould	1	1,566
L Brown	1	1,333
Ministers of International Trade		
Hon C Freeland	1	21,082
Hon E Fast	1	30,796
Parliamentary secretary		
D Lametti	1	7,936
Minister of State (Foreign Affairs and Consular)		
Hon L Yelich	1	11,206
Parliamentary secretary		
D Anderson	1	2,212
Health		
Ministers of Health		
Hon J Philpott	1	16,134
Hon R Ambrose	1	10,905
Parliamentary Secretaries		
C McLeod	1	3,164
K Khera	1	1,389

Travel expenditures of ministers and parliamentary secretaries—*continued*

(in dollars)

Ministry and minister	Vote	Amount
Immigration, Refugees and Citizenship		
Minister of Immigration, Refugees and Citizenship		
Hon J McCallum	1	18,376
Minister of Citizenship and Immigration		
Hon C Alexander	1	7,868
Parliamentary secretary		
C Menegakis	1	1,821
Minister of State (Multiculturalism)		
Hon T Uppal	1	3,170
Indigenous and Northern Affairs		
Minister of Indigenous and Northern Affairs		
Hon C Bennett	1	73,400
Parliamentary secretary		
Y Jones	1	3,113
Minister of Aboriginal Affairs and Northern Development		
Hon B Valcourt	1	42,854
Parliamentary secretary		
M Strahl	1	7,086
Infrastructure and Communities		
Minister of Infrastructure and Communities		
Hon A Sohi	1	13,504
Parliamentary Secretary		
P Rodriguez	1	1,034
Minister of Infrastructure, Communities and Intergovernmental Affairs		
Hon D Lebel	1	9,985
Innovation, Science and Economic Development		
Minister of Innovation, Science and Economic Development		
Hon N Bains	1	6,540
Parliamentary secretary		
G Fergus	1	906
Minister of Industry		
Hon J Moore	1	12,739
Parliamentary secretary		
Hon M Lake	1	5,678
Minister of the Canadian Northern Economic Development Agency		
Hon L Aglukkaq	1	6,333
Minister of the Economic Development Agency of Canada for the Regions of Quebec		
Hon D Lebel	1	8,196
Minister for the Federal Economic Development Initiative for Northern Ontario		
Hon G Rickford	1	6,075
Minister of Science		
Hon K Duncan	1	21,414
Minister of Small Business and Tourism		
Hon B Chagger	1	7,088
Minister of State (Atlantic Canada Opportunities Agency)		
Hon R Moore	1	19,709
Minister of State (Federal Economic Development Agency for Southern Ontario)		
Hon G Goodyear	1	6,471
Minister of State (Science and Technology)		
Hon E Holder	1	9,762
Minister of State (Small Business and Tourism)		
Hon M Bernier	1	7,412
Ministers of State (Western Economic Diversification)		
Hon M Rempel	1	25,954
Justice		
Ministers of Justice and Attorney General of Canada		
Hon J Wilson Raybould	1	53,214
Hon P G MacKay	1	21,419

Travel expenditures of ministers and parliamentary secretaries—*concluded*

(in dollars)

Ministry and minister	Vote	Amount
National Defence		
Ministers of National Defence		
Hon H S Sajjan	1	12,525
Hon J Kenney	1	27,820
Parliamentary secretary		
J Bezan	1	143
Associate Ministers of National Defence		
Hon K Hehr	1	1,045
Hon J Fantino	1	9,429
National Revenue		
Ministers of National Revenue		
Hon D Lebouthillier	1	2,643
Hon K-L D Findlay	1	8,462
Natural Resources		
Ministers of Natural Resources		
Hon J Carr	1	31,188
Hon G Rickford	1	35,631
Parliamentary secretary		
K Rudd	1	10,900
Privy Council		
Prime Ministers		
Right Hon J Trudeau	1	6,699
Right Hon S Harper	1	3,255
Leader of the Government in the House of Commons		
Hon P Van Loan	1	6,078
Minister of Democratic Institutions		
Hon M Monsef	1	2,362
Public Safety and Emergency Preparedness		
Ministers of Public Safety and Emergency Preparedness		
Hon R Goodale	1	37,695
Hon S Blaney	1	9,449
Parliamentary secretary		
M Picard	1	2,963
Public Services and Procurement		
Minister of Public Services and Procurement		
Hon J Foote	1	9,164
Parliamentary secretary		
L Alleslev	1	2,243
Minister of Public Works and Government Services		
Hon D Finley	1	15,052
Parliamentary secretary		
C Warkentin	1	9
Transport		
Ministers of Transport		
Hon M Garneau	1	9,522
Hon L Raitt	1	22,983
Parliamentary secretary		
K Young	1	518
Treasury Board		
Presidents of the Treasury Board		
Hon S Brison	1	14,204
Hon T Clement	1	8,542
Veterans Affairs		
Ministers of Veterans Affairs		
Hon K Hehr	1	19,860
Hon E O'Toole	1	18,735
Parliamentary secretary		
P Lemieux	1	2,576

International travel expenditures of ministers, parliamentary secretaries and ministers' staff

This statement presents the international travel expenditures incurred by ministers, parliamentary secretaries, and ministers' staff where the travel is required for departmental operational or program purposes only. These expenditures are charged to a special fund centre, created from existing reference levels, within the minister's department or agency. These costs are not charged to the ministers' office therefore are not included on the expenditure of ministers' offices table.

International travel expenditures of ministers, parliamentary secretaries and ministers' staff

(in dollars)

Ministry and minister	Amount
Minister of Agriculture and Agri-Food	
Hon G Ritz	28,617
Minister of Canadian Heritage	
Hon M Joly	2,031
Minister of Citizenship and Immigration	
Hon C Alexander	17,477
Minister of the Environment	
Hon L Aglukkaq	35,146
Minister of Environment and Climate Change	
Hon C McKenna	72,982
Minister of Employment, Workforce Development and Labour	
Hon M Mihychuk	10,298
Ministers of Finance	
Hon B Morneau	62,654
Hon J Oliver	39,996
Minister of Fisheries, Oceans and the Canadian Coast Guard	
Hon H Tootoo	7,804
Ministers of Foreign Affairs	
Hon S Dion	91,149
Hon R Nicholson	37,455
Minister of Health	
Hon J Philpott	6,245
Minister of Immigration, Refugees and Citizenship	
Hon J McCallum	87,285
Minister of Innovation, Science and Economic Development	
Hon N Bains	1,108
Ministers of International Development and La Francophonie	
Hon M-C Bibeau	65,907
Hon C Paradis	19,582
Ministers of International Trade	
Hon C Freeland	22,907
Hon E Fast	38,719
Ministers of Justice and Attorney General of Canada	
Hon J Wilson-Raybould	11,890
Hon P G MacKay	12,048
Minister of Labour	
Hon K K Leitch	3,902

International travel expenditures of ministers, parliamentary secretaries and ministers' staff—*concluded*

(in dollars)

Ministry and minister	Amount
Ministers of National Defence	
Hon H S Sajjan	202,844
Hon J Kenney	42,786
Associate Ministers of National Defence	
Hon K Hehr	20,217
Hon J Fantino	22,169
Ministers of Natural Resources	
Hon G Rickford	36,183
Hon J Carr	30,852
Ministers of Public Safety and Emergency Preparedness	
Hon R Goodale	32,987
Hon S Blaney	3,019
Minister of Science	
Hon K Duncan	9,413
Minister of Small Business and Tourism	
Hon B Chagger	225
Minister of Sport and Persons with Disabilities	
Hon C Qualtrough	2,576
Minister of State (Foreign Affairs and Consular)	
Hon L Yelich	17,471
Minister of State (Multiculturalism)	
Hon T Uppal	10,011
Ministers of Status of Women	
Hon P Hajdu	20,178
Hon K K Leitch	19,690
Ministers of Transport	
Hon M Garneau	4,750
Hon L Raitt	6,687
Total	**1,157,227**

This page has been intentionally left blank.

Section 11

2015–2016

Public Accounts of Canada

Other miscellaneous information

Table of contents

Page

Families, Children and Social Development

Compensation payment and administration expenditures (Employment and Social Development) 11.2

Global Affairs

Expenditures for Canadian representation at international conferences and meetings (Foreign Affairs, Trade and Development) 11.3
Travel expenditures for Canadian representation at international conferences and meetings (Foreign Affairs, Trade and Development) 11.5

Parliament

Salaries of parliamentary secretaries to ministers paid in 2015–2016 (House of Commons) 11.12
Statement of sessional allowances and travel expenses paid in 2015–2016 (House of Commons) 11.14
Statement of sessional and expense allowances, travel and research expenses paid in 2015–2016 (Senate) 11.27

Privy Council

Salaries and allowances to ministers of state (Privy Council Office) 11.30
Votes and statutory expenditures by program (Office of the Chief Electoral Officer) 11.31
Details of expenditures – 42nd general election October 2016 (Office of the Chief Electoral Officer) 11.31

Public Safety and Emergency Preparedness

Expenditures by institution (Correctional Service of Canada) 11.32

Treasury Board

Details of amounts transferred to other ministries to supplement provisions of other votes (Secretariat) 11.34

Families, Children and Social Development

Employment and Social Development

Compensation payments and administration expenditures[1]

(in dollars)

Description	Compensation payments[2]	Administration expenditures[3]	Total payments
Newfoundland and Labrador	2,962,424	1,089,038	4,051,462
Prince Edward Island	630,860	212,510	843,370
Nova Scotia - Federal	10,244,678	2,332,680	12,577,358
Nova Scotia - Enterprise Cape Breton Corporation	10,345,693	2,009,976	12,355,669
Nova Scotia - Enterprise Cape Breton Corporation (section 9a)	3,369,903	647,632	4,017,535
Nova Scotia - Silicosis	270,735	32,972	303,707
New Brunswick	4,883,814	1,238,247	6,122,061
Quebec	20,114,204	4,390,363	24,504,567
Ontario	35,551,406	10,089,397	45,640,803
Manitoba	2,858,811	1,879,295	4,738,106
Saskatchewan	2,997,220	1,823,992	4,821,212
Alberta	10,909,704	2,809,394	13,719,098
British Columbia	17,341,597	6,200,000	23,541,597
Claim cost payment in respect of *Merchant Seamen Compensation Act*	1,920		1,920
Claim cost payments to locally engaged employees outside Canada (Section 7)	29,284		29,284
	122,512,253	34,755,496	157,267,749
Less: recoveries			
Claim and administration expenses recovered from Crown agencies	33,280,189	12,555,977	45,836,166
Claim and administration expenses recovered from other Government departments	62,961,393	17,933,510	80,894,903
Claim and administration expenses recoveries related to employment insurance	388,634	77,727	466,361
Recoveries from responsible 3rd parties (subrogation)	416,554		416,554
	97,046,770	30,567,214	127,613,984
Net expenditures[4]	**25,465,483**	**4,188,282**	**29,653,765**

[1] These payments and expenditures are charged to a statutory spending authority called "Payments of compensation respecting Government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)" (refer to Ministry Summary, section 5 of Volume II).

[2] Includes the net payments of compensation respecting:

(a) government employees (*Government Employees Compensation Act*);
(b) merchant seamen (*Merchant Seamen Compensation Act*); and
(c) employees of mines now operated by Enterprise Cape Breton Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

[3] Represents the federal government's net share of administration expenditures of provincial boards.

The claims of federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal government.

Claims of employees resident in the Yukon, Northwest Territories and Nunavut are processed by the Workers' Compensation Board of Alberta.

[4] Net expenditures agree with the Payments of compensation respecting Government employees and merchant seamen.

Global Affairs
Foreign Affairs, Trade and Development

Expenditures for Canadian representation at international conferences and meetings

This statement presents expenditures such as hospitality and conference fees covered under the department of Foreign Affairs, Trade and Development International Conference Allotment that is approved by Cabinet to fund the protocol activities of the Governor General and the Prime Minister of Canada during official visits abroad. The allotment also supports the participation of the department of Foreign Affairs, Trade and Development Portfolio ministers and their official delegations in major multilateral international conferences defined as a congress, convention, briefing seminar or other formal gathering in one location outside Canada that deals with topics related to Government of Canada objectives.

(in dollars)

Conferences and meetings	Amount
Prime Minister's Bilateral Visit to Hong Kong and Beijing (China) – Asia-Pacific Economic Cooperation (APEC) Summit, November 2014	54,878
Prime Minister's Visit to Dakar (Senegal) – Francophonie Summit, December 2014	1,632
Prime Minister's Visit to Panama City (Panama) – Summit of the Americas	138,849
Prime Minister's Visit to London (United Kingdom), Malta – Commonwealth Head of Government Meeting (CHOGM) and Paris (France) Climate Change Conference	1,035,018
Prime Minister's Visit to Kyiv (Ukraine), Elmau (Germany) – G7 Summit, Warsaw and Gdynia (Poland), Rome (Italy) and the Vatican (Holy See)	748,683
Prime Minister's Visit to Iraq and Kuwait (Middle East) and Netherlands – *70th* Anniversary of Liberation ceremonies	505,810
Prime Minister's Visit to Antalya (Turkey) – G20 Summit and Manila (Philippines) – Asia Pacific Economic Cooperation (APEC) Summit 2015	698,048
Prime Minister's Visit to Davos (Switzerland) – World Economic Forum (WEF)	855,179
Prime Minister's Visit to Washington – Visit at the White House	184,253
Prime Minister's Visit to New York (United States)	161,636
Prime Minister's Visit to Washington – Nuclear Security Summit (NSS)	136,889
Start-up costs and advance team for the Prime Minister's Visit to Hangzhou (China) – G20	1,506
Start-up costs and advance team for the Prime Minister's Visit to Warsaw (Poland) – NATO	60,162
Start-up costs and advance team for the Prime Minister's Visit to Ise-Shima (Japan) – G7	6,281
Governor General's Visit to Santiago (Chile), Bogota and Medellin (Colombia), December 2014	2,679
Governor General's Visit to the Midwest (United States)	110,248
Governor General's Visit to Washington (United States)	28,403
Start-up costs and advance team for Governor General's Visit to Rio de Janeiro (Brazil)	4,124
Minister of Foreign Affairs – Bilateral Visits (Visits Officer)	29,700
Minister of International Trade – Bilateral Visits (Visits Officer)	46,904
Minister of International Development and for La Francophonie – Bilateral Visits (Visits Officer)	34,510
Minister of State of Foreign Affairs (Americas) – Bilateral Visits (Visits Officer)	11,298
Minister of Foreign Affairs – Canadian delegation to the 7th Summit of the Americas, Panama City (Panama)	18,174
Minister of Foreign Affairs – Canadian delegation to the G7 Foreign Ministers' Meeting, Lubeck (Germany)	30,288
Minister of International Trade – Canadian delegation to the Asia-Pacific Economic Cooperation (APEC), Ministers responsible for Trade, Boracay (Philippines)	68,412
Minister of State of Foreign Affairs (Americas) – Canadian delegation to the Nuclear Non-Proliferation Treaty (NPT), New York (United States)	54,235
Minister of Foreign Affairs – Canadian delegation to the NATO Foreign Ministers' Meeting, Antalya (Turkey)	40,007
Minister of International Trade – Canadian delegation to the Organization for Economic Co-operation and Development (OECD) Ministerial Council Meeting, Paris (France)	13,221
Minister of Foreign Affairs – Canadian delegation to the Global Forum for Combating Anti-semitism, Jerusalem (Israel)	8,428

Global Affairs
Foreign Affairs, Trade and Development

Expenditures for Canadian representation at international conferences and meetings—*concluded*

(in dollars)

Conferences and meetings	Amount
Minister of Foreign Affairs—Canadian delegation to the Small Group of Foreign ministers' meeting Anti-ISIS, Paris (France)	28,595
Minister of State of Foreign Affairs (Americas)—Canadian delegation to Organization of American States (OAS), Washington (United States)	16,893
Minister of Foreign Affairs—Canadian delegation to the Post-Ministerial Conference and Regional Forum of the Association of Southeast Asian Nations (ASEAN), Kuala Lumpur (Malaysia)	15,846
Minister of International Development and for La Francophonie—Canadian delegation to the Third International Conference on Financing for Development, Addis Ababa (Ethiopia)	82,075
Minister of International Trade—Canadian delegation to the World Trade Organization (WTO), Nairobi (Kenya)	128,885
Minister of Foreign Affairs—Canadian delegation to the International Atomic Energy Agency (IAEA) conference, Vienna (Austria)	22,397
Minister of Foreign Affairs—Canadian delegation to 70th Session of the United Nations General Assembly (UNGA), New York (United States)	71,126
Minister of Foreign Affairs and Minister of International Trade—Canadian delegation to the Asia-Pacific Economic Cooperation (APEC), Economic Leaders' meeting, Manila (Philippines)	83,897
Minister of International Development and for La Francophonie—Canadian delegation to the Ministerial Conference of La Francophonie, Yerevan (Armenia)	37,861
Minister of Foreign Affairs—Canadian delegation to the 38th Session of the United Nations Educational, Scientific and cultural Organization (UNESCO), Paris (France)	25,046
Minister of International Trade—Canadian delegation to the Economic Ministers' Meeting of the Association of Southeast Asian Nations (ASEAN), Kuala Lumpur (Malaysia)	17,335
Minister of International Trade—Canadian delegation to the G20 Trade Ministers' Meeting, Istanbul (Turkey)	18,979
Minister of Foreign Affairs—Canadian delegation to the Commonwealth Head of Government Meeting (CHOGM), Foreign Ministers' Meeting, Malta	28,597
Minister of Foreign Affairs—Canadian delegation to the NATO Foreign Ministerial Meeting, Brussels (Belgium)	26,135
Minister of Foreign Affairs—Canadian delegation to the Organization for Security and Co-operation in Europe (OSCE), Ministerial Council Meeting, Belgrade (Serbia)	43,966
Minister of Foreign Affairs—Canadian delegation to the Small Group Foreign ministers' meeting of the Global Coalition to Counter ISIL, Rome (Italy)	54,412
Minister of Foreign Affairs—Canadian delegation to the Ministerial High Level Partnership Forum on Somalia, Istanbul (Turkey)	35,366
Canadian participation to the ceremony to mark the genocide in Armenia	10,942
Canadian participation to the inauguration ceremony in Nigeria	10,503
Canadian participation to the state funeral for ex-chancellor Schmidt in Germany	8,707
Canadian participation to the inauguration ceremony in Argentina	16,599
Total	**5,873,808**

Global Affairs
Foreign Affairs, Trade and Development

Travel expenditures for Canadian representation at international conferences and meetings

This statement presents the travel expenditures covered under the International Conference Allotment. This allotment is described in the statement of "Expenditures for Canadian representation at international conferences and meetings" found in section 11 of this Volume.

Generally, the International Conference Allotment does not support the expenses of ministers and staff from other government departments, provincial and territorial representatives, private sector advisors or academic observers. These expenses are usually self-funded and not chargeable to the International Conference Allotment. Therefore, this statement only includes costs charged to the International Conference Allotment by the department of Foreign Affairs, Trade and Development. Delegates from other government departments are listed for information purposes only.

Costs charged to the International Conference Allotment are part of the operating budget of the department of Foreign Affairs, Trade and Development and, therefore, are not included in the statements in section 10 of this Volume titled "Travel expenditures of ministers and parliamentary secretaries" and "International travel expenditures of ministers, parliamentary secretaries and ministers' staff".

(in dollars)

Description	Amount
Prime Minister's Visit to Dakar (Senegal) – Francophonie Summit, December 2014	*542*
Prime Minister's Office	
Curran R.	
Privy Council Office	
Massabki M.	
Prime Minister's Visit to Panama City (Panama) – Summit of the Americas	*68,024*
House of Commons	
Harper Right Hon. S., Nicholson Hon. R.	
Prime Minister's Office	
Anglin H., Atwood M., Belous D., Brisbin M., Cox M., Hourigan C., Lilly M., Loubier C., Nicol R., Ransom D., Robinson A., Stackaruk D., Staley R., Staley S.	
Privy Council Office	
Burnham N., Cloutier B., Gascon A., Hage M., Hannaford J., Larocque D., Lemire M., Massabki M., Natale G., Picard A., Pilon T., Taylor A., Tremblay É., Troy R.	
Global Affairs	
Aggelopoulos T., Atar L., Beaudoin N., Climenhage C., Cryderman D., Guerin M., Guilbeault M., Healy Z., Lambert D., Le Roy M., Loten J., Meunier G., Monfils J., Morrison D., Nisan R., Normandin H-P., Ouellet M., Pilon J-L., Tremblay M., Veilleux V.	
Stakeholders	
Bromann A., Dispaltro M., Gagné P., Gosselin N., Marcotte E., Rafi S., Van Beilen T.	
Public Services and Procurement (Interpreter)	
Gonzalez A.	
Prime Minister's Visit to London (United Kingdom), Malta – Commonwealth Head of Government Meeting (CHOGM) and Paris (France)—Climate Change Conference	*251,134*
House of Commons	
Trudeau Right Hon. J., Dion Hon. S., McKenna Hon. C.	
Prime Minister's Office	
Ahmad C., Bouchard M., Butts G., Desfossés T., Guillon T., Hallé A-L., Menzies G., Paris R., Pueyo M., Ritchie D., Scotti A., Trayvilla M.	
Privy Council Office	
Bazinet E., Charette J., Chevrier J., Cloutier B., Coleman R., Galarneau S., Gaudreault S., Grecco B., Hage M., Hannaford J., Henderson C., Laporte E., Larocque D., Lemire M., Lepage S., Lindblad A., MacDougall P., Madore J., Maloley J., Massabki M., McGovern D., Mercer J., Paul J., Picard A., Pilon T., Prusakowski T., Richard W., Singh A., Soni S-M., Sweet S., Tsai-Klassen F.	
Global Affairs	
Aggelopoulos T., Barratt A., Boucher C., Boutet J., C., Campbell G., Fountain-Smith S., Henderson C., Huot-Bolduc F., Hustins N-L., Jacovella D., Jean D., Lambert D., Marchuk L., Munro H., Ovens J., Roy S., Snider C.	
Environment and Climate Change	
Raynols M.	
Others	
Grégoire-Trudeau S., Wasser E. (Dr)	

Global Affairs
Foreign Affairs, Trade and Development

Travel expenditures for Canadian representation at international conferences and meetings—*continued*

(in dollars)

Description	Amount
Prime Minister's Visit to Kyiv (Ukraine), Elmau (Germany)—G7 Summit, Warsaw and Gdynia (Poland), Rome (Italy) and the Vatican (Holy See)	*275,329*
House of Commons	
Harper Right Hon. S., Andreychuk Sen. R., Bezan J. (M.P.), Kenney Hon. J., Novak R. (M.P.), Opitz T. (M.P.), Lizon W. (M.P.)	
Prime Minister's Office	
Atwood M., Belous D., Boothby K., Brennan J., Brisbin M., Bucci L., Curran R., Grills M., Huestis B., Keller-Hobson M., Lawrence S., Lecce S., Novak R., Pettit T., Raj S., Ransom J., Robinson A., Sheehy M., Speer S., Stackaruk D., Staley S., Terrien P., Thompson J., Tomala A.	
Privy Council Office	
Bazinet E., Beaulieu J., Black G., Brooman K., Charron M-F., Cloutier B., De Feu J., Dionne M., Fitzgerald R., Gascon A., Gaudreault S., Grecco B., Hage M., Hannaford J., Laporte E., Larocque D., Lemire M., Maloley J., Mercer J., Pilon T., Pomerleau P., Prusakowski T., Shouldice M., Sweet S., Thompson A., Tremblay E., Vaillancourt D., Williams P., Wittmann P.	
Global Affairs	
Aggelopoulos T., Boehm P., Boucher C., Flanagan-Whalen A., Gompf J., Goodlet C., Guérin M., Lambert D., Racine A., Roy S., Séguin B.	
National Defence	
Mahon C., Roszak D., Zencovich C.	
Public Services and Procurement (Interpreters)	
Ceriello E., Shymansky V., Stronska B., Vogt B.	
Others	
Harper L., Vu E. (Dr).	
Prime Minister's Visit to Iraq and Kuwait (Middle East) and Netherlands—70th Anniversary of Liberation ceremonies	*175,943*
House of Commons	
Harper Right Hon. S., Atamanenko A. (M.P.), Dykstra R. (M.P.), Kenny Hon. J., McColeman P. (M.P.), McLeod K. (M.P.), Paradis Hon. C., Van Kesteren D. (M.P.), Valeriote F. (M.P.)	
Prime Minister's Office	
Anglin H., Atwood M., Belous D., Boothby K., Brisbin M., Chu C., Grills M., Hourigan C., Huestis B., Lily M., Loubier C., Mohamed A., Nicol R., Pettit T., Raj S., Ransom D., Ransom J., Robinson A., Shelly D., Simovic M., Stackaruk D., Staley S., Thompson J., Tomala A., Wood	
Privy Council Office	
Bazinet E., Beaulieu J., Charette J., Cloutier B., De Feu J., Gaudreault S., Hannaford J., Harris T., Larocque D., Lenarcic D., Maloley J., Pilon T., Prusakowski T., Théoret J., Tremblay E.	
Global Affairs	
Aggelopoulos T., Boucher C., Roy S.	
Accompanying Delegation	
Coffey P., de Jong Hon. M., McCarney R., McLeod Hon. B., Smyth R., Singh P.	
Other	
Harper L.	
Prime Minister's Visit to Antalya (Turkey)—G20 Summit and Manila (Philippines)—Asia Pacific Economic Cooperation (APEC) Summit 2015	*276,974*
House of Commons	
Trudeau Right Hon. J., Dion Hon. S., Freeland Hon. C., Morneau Hon. W.	
Prime Minister's Office	
Desfossés T., Guillon T., Menzie G., Paris R., Purchase K., Ritchie D., Scotti A., Telford K.	
Privy Council Office	
Bazinet E., Beaulieu J., Brooman K., Cahill K., Charette J., Clippingdale R., Edwards L., Gascon A., Gaudreault S., Hage M., Hannaford J., Larocque D., Lindblad A., MacDougall P., Maloley J., Massabki M., Mineau M-A., Picard A., Pilon T., Tremblay É., Wittmann P.	
Global Affairs	
Aggelopoulos T., Bacile R., Barratt A., Belmahdi L., Girtel K., Gompf J., Gregson S., Gucciardi-Gonsalves B., Eyestone M., Flanagan-Whalen A., Guérin M., Healy B., Hillman K., Hogan C., Huot-Bolduc F., Lambert D., Ovens J., Rigby V., Smith B., Smith J., Wallace J-L., Yap R.	
Public Services and Procurement (Interpreters)	
Chu M., Guerrere N., Yasutake Y.	
Other	
Wasser E. (Dr).	

Global Affairs
Foreign Affairs, Trade and Development

Travel expenditures for Canadian representation at international conferences and meetings—*continued*

(in dollars)

Description	Amount
Prime Minister's Visit to Davos (Switzerland)—World Economic Forum (WEF)	*178,858*
House of Commons	
Trudeau Right Hon. J., Bains Hon. N., Brison Hon. S., Freeland Hon. C., McKenna Hon. C., Morneau Hon. F.	
Prime Minister's Office	
Butts G., Desfossés T., Guillon T., Hallé A-L., McNair M., Menzies G., Paris R., Purchase K., Scotti A., Telford K., Zerucelli J.	
Privy Council Office	
Bazinet E., Beaulieu J., Brooman K., Fox C., Grecco B. Hage M., Hannaford J., Larocque D., Lindblad A., Mineau M-A., Paul J., Prusakowski T.	
Global Affairs	
Bacile R., Boucher C., Christopher L., Clow B., Dubé A., Ediger R., Guérin M., Munro H., Roy S.	
Treasury Board	
Saini S.	
National Defence	
Richer D. (Dr)	
Innovation, Science and Economic Development	
Marques E.	
Finance	
Maksymetz R.	
Environment and Climate Change	
Tsai-Klassen F.	
Others	
Guilmore S., McCain N., St-Pierre M.	
Prime Minister's Visit to Washington—Visit at the White House	*35,823*
House of Commons	
Trudeau Right Hon. J., Caesar-Chavannes C. (M.P.), Dion Hon. S., Freeland Hon. C., McKenna Hon. C., Sajjan Hon. H.S., Tootoo Hon. H.	
Prime Minister's Office	
Almeida C., Arnold D., Bouchard M., Broadhurst J., Butts G., Desfossés T., Gagné C., Grech A., Guillon T., Hallé A-L., McNair M., Paris R., Pueyo M., Purchase K., Scotti A., Sommer D., Telford K., Zerucelli J.	
Privy Council Office	
Brooman K., Cloutier B., Gaudreault S., Hannaford J., Larocque D., Lemire M., Lockhart T., Massabki M., Pilon T., Soni S-M., Wernick M., Williams P., Wittmann P.	
Global Affairs	
Bacile B., Bogdan A., Cayer R., Clow B., Guérin M., Huot-Bolduc F., Lambert D., Ovens J., Roy S.	
National Defence	
Bohunicky B.	
Environment and Climate Change	
Reynolds M.	
Fisheries, Oceans and the Canadian Coast Guard	
Pashkoski N.	
Other	
Grégoire-Trudeau S.	
Prime Minister's Visit to New York (United States)	*40,423*
House of Commons	
Trudeau Right Hon. J., Dion Hon. S.	
Prime Minister's Office	
Ahmad C., Butts G., Desfossés T., Guillon T., Menchini S., Purchase K., Scotti A., Telford K., Travers P., Zerucelli J.	
Privy Council Office	
Brooman K., Burnham N., Cloutier B., Galarneau S., Gaudreault S., Lindblad A., MacDougall P., Madore J., Picard A., Prusakowski T., Williams P.	
Global Affairs	
Berlanga P., Boucher C., Gagnon C., Huot-Bolduc F., Lambert D., Munroe H., Ovens J.	
Other	
Grégoire-Trudeau S.	

Global Affairs
Foreign Affairs, Trade and Development

Travel expenditures for Canadian representation at international conferences and meetings—*continued*

(in dollars)

Description	Amount
Prime Minister's Visit to Washington—Nuclear Security Summit (NSS)	*27,877*
House of Commons	
Trudeau Right Hon. J.	
Prime Minister's Office	
Ahmad C., Almeida C., Butts G., Desfossés T., Guillon T., Paris R., Scotti A.,Telford K.,Travers P., Zerucelli J.	
Privy Council Office	
Brandon R., Brunette L., Grecco B., Hannaford J., Huot P., Lemire M., Madore J., Massabki M., Rae B., Ritchie R., Tarry S., Tremblay É.	
Global Affairs	
Boehm P., Hanley M., Hulan H., Lambert D., Roy S., Tomlinson B.	
Public Services and Procurement (Interpreter)	
Nakamura S.	
Start-up costs and advance team for the Prime Minister's Visit to Ise-Shima (Japan) - G7	*6,281*
Privy Council Office	
Tremblay É.	
Governor General's Visit to the Midwest (United States)	*14,600*
Government House	
Johnston His Excellency the Right Hon. D., Mousseau D., Rocheleau J.	
Global Affairs	
Lachance A., Nickel J.	
National Defence	
Carbonneau MCpl V., Thwaites Lt(N) J.	
Governor General's Visit to Washington (United States)	*5,452*
Government House	
Johnston His Excellency the Right Hon. D., Johnston Her Excellency S., Claxton L., Cloutier A., Mousseau D.	
Global Affairs	
Lachance A.	
National Defence	
Caceres Lt(N). D., Duchesne Sgt. R.	
Start-up costs and advance team for Governor General's Visit to Rio de Janeiro (Brazil)	*4,124*
Global Affairs	
Lachance A.	
Minister of Foreign Affairs—Bilateral Visits (Visits Officer)	*29,543*
Global Affairs	
Berlanga P., Huot-Bolduc H.	
Minister of International Trade—Bilateral Visits (Visits Officer)	*46,657*
Global Affairs	
Bacile R., Huot-Bolduc H.	
Minister of International Development and for La Francophonie—Bilateral Visits (Visits Officer)	*33,114*
Global Affairs	
Berlanga P.	
Minister of State of Foreign Affairs (Americas)—Bilateral Visits (Visits Officer)	*11,160*
Global Affairs	
Bacile R.	

Global Affairs
Foreign Affairs, Trade and Development

Travel expenditures for Canadian representation at international conferences and meetings—*continued*

(in dollars)

Description	Amount
Minister of Foreign Affairs—Canadian delegation to the 7th Summit of the Americas, Panama City (Panama)	*17,768*
House of Commons	
Nicholson Hon. R.	
Global Affairs	
Atar L., Beaudoin N., Climenhage C., Healy Z., Le Roy M., Monfils J., Morrison D., Normandin H-P., Tremblay M.	
Minister of Foreign Affairs—Canadian delegation to the G7 Foreign Ministers' Meeting, Lubeck (Germany)	*30,288*
House of Commons	
Nicholson Hon. R.	
Global Affairs	
Buck K., Di Mambro J., Ford C., Murphy M., Walma M.	
Minister of International Trade—Canadian delegation to the Asia-Pacific Economic Cooperation (APEC) Minister Responsible for Trade, Boracay (Philippines)	*61,247*
House of Commons	
Fast Hon. E.	
Global Affairs	
Gregson S., Huot-Bolduc F., Jackson L.-A., Kennedy P., Lo M., Moncaster M., Wallace J-L.	
Minister of State of Foreign Affairs (Americas)—Canadian delegation to the Nuclear Non-Proliferation Treaty (NPT), New York (United States)	*54,235*
House of Commons	
Yelich Hon. L.	
Global Affairs	
Buck K., Grout C., Hulan H., McArthur A.	
Minister of Foreign Affairs—Canadian delegation to the NATO Foreign Ministers' Meeting, Antalya (Turkey)	*39,658*
House of Commons	
Nicholson Hon. R.	
Global Affairs	
Bernardo A., Buck K., Di Mambro J., May J.	
Minister of International Trade—Canadian delegation to the Organisation for Economic Co-operation and Development (OECD) Ministerial Council Meeting (MCM), Paris (France)	*11,567*
Global Affairs	
Clarke W., Hogan C.	
Minister of Foreign Affairs—Canadian delegation to the Global Forum for Combating Antisemitism, Jerusalem (Israel)	*8,428*
House of Commons	
Frum Sen. L.	
Minister of Foreign Affairs—Canadian delegation to the Small Group of Foreign ministers' meeting Anti-ISIS, Paris (France)	*28,595*
House of Commons	
Nicholson Hon. R.	
Global Affairs	
Berlanga P., Darling B., Di Mambro J., Galligan G., May J., Murphy M.	
Minister of State of Foreign Affairs (Americas)—Canadian delegation to Organization of American States (OAS), Washington (United States)	*15,717*
House of Commons	
Yelich Hon. L.	
Global Affairs	
Climenhage C., Fitchett J., Normandin H-P., Tremblay M.	

Global Affairs
Foreign Affairs, Trade and Development

Travel expenditures for Canadian representation at international conferences and meetings—*continued*

(in dollars)

Description	Amount
Minister of Foreign Affairs—Canadian delegation to the Post-Ministerial Conference and Regional Forum of the Association of Southeast Asian Nations (ASEAN), Kuala Lumpur (Malaysia)	*14,998*
Global Affairs	
Heinbecker Y., Jean D.	
Minister of International Development and for La Francophonie—Canadian delegation to the Third International Conference on Financing for Development, Addis Ababa (Ethiopia)	*79,461*
House of Commons	
Paradis Hon. C.	
Global Affairs	
Buchan G., Bui T., Inyangudor I., Longchamps L., Rigby V., Rothschild J., Wiseman G.	
Minister of International Trade—Canadian delegation to the World Trade Organisation (WTO), Nairobi (Kenya)	*89,402*
House of Commons	
Freeland Hon. C.	
Global Affairs	
Bacile R., Chiu J., Clow B., O'Shaugnessy M.	
Minister of Foreign Affairs—Canadian delegation to the International Atomic Energy Agency (IAEA) conference, Vienna (Austria)	*22,397*
Global Affairs	
Bilodeau A., Boehm P.M., Semblat N.	
Minister of Foreign Affairs—Canadian delegation to 70th Session of the United Nations General Assembly (UNGA), New York (United States)	*68,971*
House of Commons	
Paradis Hon. C.	
Global Affairs	
Boehn P., Brown M., Jacovella D., Jean D., Longchamp L., Marland K., Rigby V., Smith S.F., Valière M.	
Minister of Foreign Affairs and Minister of International Trade—Canadian delegation to the Asia-Pacific Economic Cooperation (APEC), Economic Leaders' meeting, Manila (Philippines)	*68,682*
House of Commons	
Dion Hon. S., Freeland Hon. C.	
Global Affairs	
Bacile R., Barratt A., Belmahdi L., Girtel K., Gregson S., Hogan C., Huot-Bolduc F., Ovens J., Smith B., Wallace J-L.	
Minister of International Development and for La Francophonie—Canadian delegation to the Ministerial Conference of La Francophonie, Yerevan (Armenia)	*33,146*
House of Commons	
Paradis Hon. C.	
Global Affairs	
Beaulne P., Cousineau P., Fontaine E., Longchamps L., Saint-Louis V.	
Minister of Foreign Affairs—Canadian delegation to the 38th Session of the United Nations Educational, Scientific and cultural Organization (UNESCO), Paris (France)	*25,046*
Global Affairs	
Cameron C., Huot E., Filiatrault L.	
Minister of International Trade—Canadian delegation to the Economic Ministers' Meeting of the Association of Southeast Asian Nations (ASEAN), Kuala Lumpur (Malaysia)	*17,335*
Global Affairs	
Hogan C., Teo O.	

Global Affairs
Foreign Affairs, Trade and Development

Travel expenditures for Canadian representation at international conferences and meetings—*concluded*

(in dollars)

Description	Amount
Minister of International Trade—Canadian delegation to the G20 Trade Ministers' Meeting, Istanbul (Turkey)	*18,979*
Global Affairs	
Fried J., Hogan C., Usher D.	
Minister of Foreign Affairs—Canadian delegation to the Commonwealth Head of Government Meeting (CHOGM), Foreign Ministers' Meeting, Malta	*28,461*
House of Commons	
Dion Hon. S.	
Global Affairs	
Baratt A., Fountain-Smith S., Huot-Bolduc F., Hustins N-L., Jacovella D., Ovens J.	
Minister of Foreign Affairs—Canadian delegation to the NATO Foreign Ministerial Meeting, Brussels (Belgium)	*25,901*
House of Commons	
Dion Hon. S.	
Global Affairs	
Barratt A., Chan J., Gwozdecky M., Huot-Bolduc F., Ovens J., Poulin O.	
Minister of Foreign Affairs—Canadian delegation to the Organization for Security and Co-operation in Europe (OSCE), Ministerial Council Meeting, Belgrade (Serbia)	*43,924*
House of Commons	
Dion Hon. S.	
Global Affairs	
Barratt A., Gwozdecky M., Huot-Bolduc F., Panitcherska E., Poulin O.	
Minister of Foreign Affairs—Canadian delegation to the Small Group Foreign ministers' meeting of the Global Coalition to Counter ISIL, Rome (Italy)	*54,352*
House of Commons	
Dion Hon. S.	
Global Affairs	
Darling B., Gwozdecky M., Huot-Bolduc F., Khatchadourian R., Ovens J., Pickerill J.	
Minister of Foreign Affairs—Canadian delegation to the Ministerial High Level Partnership Forum on Somalia, Istanbul (Turkey)	*35,226*
House of Commons	
Dion Hon. S.	
Global Affairs	
Berzins C., Huot-Bolduc F., Pickerill J.	
Canadian participation to the ceremony to mark the genocide in Armenia	*538*
House of Commons	
Albrecht H. (M.P.)	
Canadian participation to the inauguration ceremony in Nigeria	*10,485*
House of Commons	
Obhrai Hon. D.	
Canadian participation to the state funeral for ex-chancellor Schmidt in Germany	*8,088*
Others	
Chrétien Right Hon. J., Hartley B.	
Canadian participation to the inauguration ceremony in Argentina	*16,599*
Other	
Clark Right Hon. J.	

Parliament
House of Commons

Salaries of parliamentary secretaries to ministers paid in 2015–2016

(in dollars)

Name	Parliamentary secretary to the	Amount
Albas D	President of the Treasury Board	5,623
Alghabra O	Minister of Foreign Affairs (Consular Affairs)	5,489
Alleslev L	Minister of Public Services and Procurement	5,489
Anderson D	Minister of Foreign Affairs and Consular	5,623
Armstrong S	Minister of Employment and Social Development and Minister of Labour	5,623
Beech T	for Science[1]	5,489
Bezan J	Minister of National Defence	5,623
Blair B	Minister of Justice and Attorney General of Canada	5,489
Block K	Minister of Natural Resources	5,623
Boissonnault R	Minister of Canadian Heritage	5,489
Braid P	for Infrastructure and Communities[1]	5,623
Brown L	Minister of International Development	5,623
Caesar-Chavannes C	Prime Minister	5,489
Calandra P	Prime Minister and for the Minister of Intergovernmental Affairs	5,623
Carrie C	Minister of the Environment	5,623
Casey S	Minister of Justice and Attorney General of Canada	5,489
Champagne F-P	Minister of Finance	5,489
Cormier S	Minister of Fisheries, Oceans and the Canadian Coast Guard	5,489
Cuzner R	Minister of Employment, Workforce Development and Labour	5,489
Dechert B	Minister of Justice	5,623
Dhillon A	for Status of Women[1]	5,489
Dubourg E	Minister of National Revenue	5,489
Duguid T	Minister of Families, Children and Social Development	5,489
Dykstra R	Minister of Canadian Heritage	5,623
Fergus G	Minister of Innovation, Science and Economic Development	5,489
Gill P	Minister of International Trade	5,623
Goguen R	Minister of Justice	5,623
Goldsmith-Jones P	Minister of Foreign Affairs	5,489
Gould K	Minister of International Development	5,489
Gourde J	Prime Minister, for Official Languages and for the Economic Development Agency of Canada for the Regions of Quebec	5,623
Holland M	Minister of Democratic Institutions	5,489
Hutchings G	for Small Business and Tourism[1]	5,489
James R	Minister of Public Safety and Emergency Preparedness	5,623
Jones Y	Minister of Indigenous and Northern Affairs	5,489
Kamp R	Minister of Fisheries and Oceans	5,623
Keddy G	Minister of Agriculture, Minister of National Revenue and for the Atlantic Canada Opportunities Agency	5,623
Khera K	Minister of Health	5,489
Lake Hon M	Minister of Industry	5,623
Lametti D	Minister of International Trade	5,489
Lamoureux K	Leader of the Government in the House of Commons	5,489
Lauzon S	for Sport and Persons with Disabilities[1]	5,489
Lemieux P	Minister of Veterans Affairs	5,623
Leung C	for Multiculturalism[1]	5,623
Lukiwski T	Leader of the Government in the House of Commons	5,623
McCrimmon K	Minister of Veterans Affairs, Associate Minister of National Defence	5,489
McKay Hon J	Minister of National Defence	5,489
McLeod C	Minister of Health and for Western Economic Diversification	5,623
Menegakis C	Minister of Citizenship and Immigration	5,623
Murray J	President of the Treasury Board	5,489
Obhrai Hon D	Minister of Foreign Affairs and for International Human Rights	5,623
Picard M	Minister of Public Safety and Emergency Preparedness	5,489
Poissant J-C	Minister of Agriculture and Agri-Food	5,489
Rodriguez P	Minister of Infrastructure and Communities	5,489
Rudd K	Minister of Natural Resources	5,489

Parliament
House of Commons

Salaries of parliamentary secretaries to ministers paid in 2015−2016—*concluded*

(in dollars)

Name	Parliamentary secretary to the	Amount
Saxton A	Minister of Finance	5,623
Schiefke P	Prime Minister (Youth)	5,489
Strahl M	Minister of Aboriginal Affairs and Northern Development	5,623
Trottier B	Minister of Foreign Affairs and for La Francophonie	5,623
Truppe S	for Status of Women[1]	5,623
Vaughan A	Prime Minister (Intergovernmental Affairs)	5,489
Virani A	Minister of Immigration, Refugees and Citizenship	5,489
Warkentin C	Minister of Public Works and Government Services	5,623
Watson J	Minister of Transport	5,623
Wilkinson J	Minister of Environment and Climate Change	5,489
Young K	Minister of Transport	5,489
	Total	**360,805**

[1] Portfolio

Parliament
House of Commons

Statement of sessional allowances and travel expenses paid in 2015–2016

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses[1]
Ablonczy Hon D	91,800	29,938
Aboultaif Z	75,600	45,647
Adams E	91,800	34,189
Adler M	91,800	24,075
Aglukkaq Hon L	91,800	45,459
Albas D	167,400	81,000
Albrecht H	167,400	34,047
Allowance as Committee Chair	4,655	—
Aldag J	75,600	48,708
Alexander Hon C	91,800	18,622
Alghabra O	75,600	22,543
Allen Malcolm	91,800	31,812
Allowance as Committee Vice-chair	1,998	—
Allen Mike	91,800	26,023
Alleslev L	75,600	23,615
Allison D	167,400	48,459
Allowance as Committee Chair	3,963	—
Allowance as Committee Vice-chair	932	—
Ambler S	91,800	27,684
Ambrose Hon R	167,400	92,291
Allowance as Leader Official Opposition	32,485	—
Amos W	75,600	6,073
Anandasangaree G	75,600	24,820
Allowance as Committee Vice-chair	349	—
Anders R	91,800	49,640
Anderson D	167,400	89,490
Andrews S	91,800	42,063
Angus C	167,400	63,762
Allowance as Caucus Chair Other Opposition Party	1,190	—
Allowance as Committee Vice-chair	932	—
Armstrong S	91,800	46,042
Arnold M	75,600	34,743
Arseneault R	75,600	26,782
Arya C	75,600	—
Ashfield Hon K	91,800	25,936
Ashton N	167,400	138,584
Allowance as Committee Vice-chair	2,710	—
Aspin J	91,800	30,446
Atamanenko A	91,800	55,056
Aubin R	167,400	26,502
Ayala P	91,800	16,748
Ayoub R	75,600	9,529
Badawey V	75,600	24,871
Bagnell Hon L	75,600	34,137
Allowance as Committee Chair	3,680	—
Bains Hon N	75,600	26,709
Barlow J	167,400	87,306
Allowance as Committee Vice-chair	712	—
Barsalou-Duval X	75,600	16,516
Bateman J	91,800	67,787
Baylis F	75,600	8,125
Beaulieu M	75,600	12,285
Beech T	75,600	40,191
Bélanger Hon M	167,400	1,420
Allowance as Committee Vice-chair	1,998	—
Bellavance A	91,800	11,487

Parliament
House of Commons

Statement of sessional allowances and travel expenses paid in 2015–2016—*continued*

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses[1]
Bennett Hon C	167,400	39,599
Allowance as Committee Vice-chair	1,998	—
Benoit L	91,800	67,551
Allowance as Committee Chair	3,963	—
Benskin T	91,800	19,245
Benson S	75,600	37,631
Allowance as Committee Vice-chair	397	—
Bergen Hon C	167,400	68,665
Bernier Hon M	167,400	46,954
Berthold L	75,600	19,304
Allowance as Committee Vice-chair	949	—
Bevington D	91,800	74,202
Bezan J	167,400	83,007
Bibeau Hon M-C	75,600	11,373
Bittle C	75,600	17,776
Blaikie D	75,600	40,338
Allowance as Committee Vice-chair	932	—
Blair B	75,600	15,509
Blanchette D	91,800	19,725
Blanchette-Lamothe L	91,800	9,316
Allowance as Committee Vice-chair	1,998	—
Blaney Hon S	167,400	38,576
Blaney R	75,600	29,677
Block K	167,400	70,163
Boissonnault R	75,600	38,340
Boivin F	91,800	2,307
Allowance as Committee Vice-chair	1,998	—
Borg C	91,800	14,234
Bossio M	75,600	18,633
Boucher S	75,600	14,013
Boudrias M	75,600	10,849
Boughen R	91,800	35,278
Boulerice A	167,400	22,869
Boutin-Sweet M	167,400	34,553
Allowance as Chief Whip Other Opposition Party	4,485	—
Brahmi T	91,800	16,307
Braid P	91,800	37,159
Brassard J	75,600	19,911
Bratina B	75,600	15,014
Breitkreuz G	91,800	56,260
Allowance as Committee Vice-chair	1,998	—
Breton P	75,600	21,046
Brison Hon S	167,400	63,012
Allowance as Committee Vice-chair	1,998	—
Brosseau R E	167,400	57,714
Allowance as Committee Vice-chair	949	—
Brown G	167,400	34,479
Allowance as Chief Whip Official Opposition	11,750	—
Allowance as Committee Chair	3,963	—
Brown L	91,800	30,809
Brown P	20,250	10,801
Bruinooge R	91,800	37,689
Butt B	91,800	19,424
Byrne Hon G	91,800	47,717
Allowance as Committee Vice-chair	1,998	—
Caesar-Chavannes C	75,600	13,041
Calandra P	91,800	23,125

Parliament
House of Commons

Statement of sessional allowances and travel expenses paid in 2015–2016—*continued*

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses[1]
Calkins B	167,400	87,484
Allowance as Committee Chair	1,849	—
Cannan Hon R	91,800	35,144
Cannings R	75,600	40,125
Allowance as Committee Vice-chair	712	—
Carmichael J	91,800	23,828
Allowance as Committee Vice-chair	1,998	—
Caron G	167,400	34,284
Allowance as Committee Vice-chair	2,931	—
Carr Hon J	75,600	40,510
Carrie C	167,400	36,815
Casey B	75,600	20,220
Allowance as Committee Chair	1,883	—
Casey S	167,400	47,505
Allowance as Committee Vice-chair	1,998	—
Cash A	91,800	24,992
Chagger Hon B	75,600	16,874
Champagne F-P	75,600	25,176
Chan A	167,400	26,669
Allowance as Deputy House Leader Government	5,489	—
Charlton C	91,800	18,735
Allowance as Committee Chair	3,963	—
Chen S	75,600	18,232
Chicoine S	91,800	10,332
Chisholm R	91,800	32,783
Allowance as Committee Vice-chair	1,998	—
Chisu C	91,800	14,335
Chong Hon M	167,400	36,011
Allowance as Committee Chair	3,963	—
Choquette F	167,400	28,704
Allowance as Committee Vice-chair	712	—
Christopherson D	167,400	38,287
Allowance as Committee Chair	3,963	—
Allowance as Committee Vice-chair	2,585	—
Clarke A	75,600	16,637
Clarke R	91,800	61,980
Cleary R	91,800	22,380
Clement Hon T	167,400	51,913
Comartin J	91,800	35,905
Allowance as Deputy Speaker and Chair of Committees of the Whole	28,001	—
Cooper M	75,600	43,436
Allowance as Committee Vice-chair	1,205	—
Cormier S	75,600	26,979
Côté R	91,800	12,045
Cotler Hon I	91,800	17,364
Crockatt J	91,800	28,549
Crowder J	91,800	38,717
Cullen N	167,400	134,080
Allowance as Committee Vice-chair	2,931	—
Cuzner R	167,400	56,842
Allowance as Committee Vice-chair	1,998	—
Dabrusin J	75,600	21,403
Damoff P	75,600	19,089
Allowance as Committee Vice-chair	932	—
Daniel J	91,800	18,259
Davidson P	91,800	32,416
Allowance as Committee Vice-chair	1,998	—

Parliament
House of Commons

Statement of sessional allowances and travel expenses paid in 2015–2016—*continued*

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses[1]
Davies D	167,400	80,102
Allowance as Committee Vice-chair	2,948	
Davies L	91,800	49,354
Day A-M	91,800	17,076
Dechert B	91,800	27,103
DeCourcey M	75,600	25,314
Deltell G	75,600	10,471
Devolin B	91,800	20,686
Allowance as Deputy Chair of Committees of the Whole	5,623	
Dewar P	91,800	1,330
Allowance as Committee Vice-chair	1,998	
Dhaliwal S	75,600	58,455
Dhillon A	75,600	10,649
Di Iorio N	75,600	8,923
Dion Hon S	167,400	36,173
Allowance as Committee Vice-chair	1,998	
Dionne Labelle P	91,800	14,365
Diotte K	75,600	47,754
Doherty T	75,600	79,362
Donnelly F	167,400	60,489
Allowance as Committee Vice-chair	729	
Doré Lefebvre R	91,800	13,830
Dreeshen E	167,400	84,588
Allowance as Committee Vice-chair	729	
Drouin F	75,600	1,325
Dubé M	167,400	29,280
Allowance as Committee Vice-chair	932	
Allowance as Deputy House Leader Other Opposition Party	2,262	
Dubourg E	167,400	23,016
Duclos Hon J-Y	75,600	34,412
Duguid T	75,600	40,717
Duncan Hon J	91,800	67,144
Allowance as Chief Whip Government	16,532	
Duncan Hon K	167,400	51,230
Allowance as Committee Vice-chair	1,998	
Duncan L	167,400	73,253
Allowance as Committee Vice-chair	949	
Dusseault P-L	167,400	20,333
Allowance as Committee Chair	3,963	
Allowance as Committee Vice-chair	349	
Duvall S	75,600	27,758
Dykstra R	91,800	46,050
Dzerowicz J	75,600	21,004
Easter Hon W	167,400	65,975
Allowance as Committee Chair	1,849	
Allowance as Committee Vice-chair	1,998	
Eglinski J	167,400	81,279
Allowance as Committee Vice-chair	932	
Ehsassi A	75,600	19,326
El-Khoury F	75,600	11,876
Ellis N	75,600	14,358
Allowance as Committee Chair	1,446	
Erskine-Smith N	75,600	20,359
Eyking Hon M	167,400	73,226
Allowance as Committee Chair	1,849	
Allowance as Committee Vice-chair	1,998	
Eyolfson D	75,600	29,580

Parliament
House of Commons

Statement of sessional allowances and travel expenses paid in 2015−2016—*continued*

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses[1]
Falk T	167,400	55,624
Allowance as Committee Vice-chair	729	—
Fantino Hon J	91,800	16,073
Fast Hon E	167,400	79,472
Fergus G	75,600	1,603
Fillmore A	75,600	27,230
Allowance as Committee Chair	1,849	
Findlay Hon K-L D	91,800	67,937
Finley Hon D	167,400	35,831
Finnigan P	75,600	25,193
Allowance as Committee Chair	1,883	
Fisher D	75,600	22,315
Fletcher Hon S	91,800	31,657
Fonseca P	75,600	16,250
Foote Hon J	167,400	57,487
Allowance as Chief Whip Other Opposition Party	6,448	
Fortin J-F	91,800	42,091
Fortin R	75,600	13,050
Fragiskatos P	75,600	23,852
Fraser C	75,600	39,881
Fraser S	75,600	38,581
Freeland Hon C	167,400	33,935
Allowance as Committee Vice-chair	1,998	
Freeman M	91,800	15,257
Fry Hon H	167,400	104,357
Allowance as Committee Chair	1,849	
Allowance as Committee Vice-chair	1,998	
Fuhr S	75,600	27,527
Allowance as Committee Chair	1,378	—
Galipeau R	91,800	4,682
Allowance as Committee Chair	3,963	—
Gallant C	167,400	29,548
Allowance as Committee Vice-chair	695	
Garneau Hon M	167,400	21,362
Allowance as Committee Vice-chair	1,998	
Garrison R	167,400	76,332
Allowance as Committee Vice-chair	2,694	
Généreux B	75,600	29,775
Genest R	91,800	14,476
Genest-Jourdain J	91,800	15,712
Genuis G	75,600	21,022
Gerretsen M	75,600	11,421
Giguère A	91,800	21,707
Gill M	75,600	29,592
Gill P	91,800	25,627
Gladu M	75,600	26,179
Allowance as Committee Chair	1,849	
Glover Hon S	91,800	38,647
Godin J	75,600	26,116
Godin Y	91,800	29,365
Goguen R	91,800	29,029
Goldring P	91,800	57,667
Goldsmith-Jones P	75,600	42,016
Goodale Hon R	167,400	55,643
Goodyear Hon G	91,800	18,736
Gosal Hon B	91,800	32,559
Gould K	75,600	24,495
Gourde J	167,400	45,015

Parliament
House of Commons

Statement of sessional allowances and travel expenses paid in 2015–2016—*continued*

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses[1]
Graham D	75,600	16,621
Gravelle C	91,800	32,395
Grewal N	91,800	53,685
Grewal R	75,600	18,794
Groguhé S	91,800	14,510
Allowance as Deputy Whip Official Opposition	3,963	
Hadju Hon P	75,600	35,440
Hardcastle C	75,600	26,569
Harder R	75,600	39,677
Hardie K	75,600	49,663
Harper Right Hon S	167,400	41,526
Allowance as Leader Official Opposition	223	
Harris D	91,800	46,455
Harris J	91,800	45,918
Allowance as Committee Vice-chair	1,998	
Harris R	91,800	55,934
Harvey TJ	75,600	45,521
Hassainia S	91,800	7,756
Hawn Hon L	91,800	50,375
Hayes B	91,800	25,625
Hehr Hon K	75,600	45,043
Hiebert R	91,800	93,788
Hillyer J	163,800	70,394
Hoback R	167,400	84,111
Allowance as Committee Chair	3,963	
Allowance as Committee Vice-chair	932	
Holder Hon E	91,800	32,980
Holland M	75,600	21,462
Housefather A	75,600	11,893
Allowance as Committee Chair	1,446	
Hsu T	91,800	13,344
Hughes C	167,400	65,292
Allowance as Deputy Chair of Committees of the Whole	5,266	
Hussen A	75,600	18,413
Hutchings G	75,600	29,968
Hyer B	91,800	25,749
Iacono A	75,600	12,169
Jacob P	91,800	12,142
James R	91,800	31,437
Jeneroux M	75,600	45,671
Johns G	75,600	46,970
Jolibois G	75,600	39,344
Joly Hon M	75,600	10,638
Jones Y	167,400	145,087
Allowance as Committee Vice-chair	1,998	
Jordan B	75,600	26,932
Jowhari M	75,600	16,438
Julian P	167,400	59,598
Allowance as House Leader Official Opposition	22,870	
Allowance as House Leader Other Opposition Party	6,363	
Kamp R	91,800	50,898
Kang D S	75,600	38,193
Keddy G	91,800	46,707
Kellway M	91,800	19,634
Kelly P	75,600	20,820
Kenney Hon J	167,400	35,136
Kent Hon P	167,400	29,078
Allowance as Committee Chair	3,963	

Parliament
House of Commons

Statement of sessional allowances and travel expenses paid in 2015–2016—*continued*

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses[1]
Kerr G	91,800	36,092
Allowance as Committee Vice-chair	1,998	
Khalid I	75,600	19,862
Khera K	75,600	15,441
Kitchen R G	75,600	28,942
Allowance as Committee Vice-chair	729	
Kmiec T	75,600	34,677
Komarnicki E	91,800	22,789
Kramp D	91,800	33,191
Allowance as Committee Chair	3,963	
Kwan J	75,600	40,625
Allowance as Committee Vice-chair	729	
Lake Hon M	167,400	89,090
Lametti D	75,600	12,948
Lamoureux K	167,400	47,399
Allowance as Committee Vice-chair	1,998	
Allowance as Deputy House Leader Other Opposition Party	1,998	
Lapointe F	91,800	18,349
Lapointe L	75,600	12,778
Larose J-F	91,800	6,824
Latendresse A	91,800	17,904
Allowance as Committee Vice-chair	1,998	
Lauzon G	167,400	14,754
Allowance as Caucus Chair Government	3,963	
Lauzon S	75,600	2,865
Laverdière H	167,400	34,003
Allowance as Committee Vice-chair	932	
Lebel Hon D	167,400	73,101
LeBlanc Hon D	167,400	70,933
Allowance as House Leader Other Opposition Party	9,148	
LeBlanc H	91,800	12,643
Allowance as Committee Chair	3,963	
Lebouthillier Hon D	75,600	34,112
Leef R	91,800	75,734
Lefebvre P	75,600	19,341
Leitch Hon K K	167,400	30,971
Lemieux D	75,600	17,354
Lemieux P	91,800	12,710
Leslie Hon A	75,600	1,123
Allowance as Chief Whip Government	10,917	
Leslie M	91,800	38,237
Allowance as Committee Vice-chair	1,998	
Leung C	91,800	34,522
Levitt M	75,600	22,694
Liepert R	75,600	38,382
Allowance as Committee Vice-chair	932	
Lightbound J	75,600	13,314
Allowance as Committee Vice-chair	932	
Liu L	91,800	16,732
Lizon W	91,800	19,205
Lobb B	167,400	58,933
Allowance as Committee Chair	3,963	
Lockhart A	75,600	31,172
Long W	75,600	24,193
Longfield L	75,600	19,242
Ludwig K	75,600	41,965
Lukiwski T	167,400	53,037
Allowance as Committee Chair	1,446	

Parliament
House of Commons

Statement of sessional allowances and travel expenses paid in 2015–2016—*continued*

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses[1]
Lunney J	91,800	54,627
MacAulay Hon L	167,400	76,930
Allowance as Committee Vice-chair	1,998	–
MacGregor A	75,600	47,940
MacKay Hon P G	91,800	47,260
MacKenzie D	167,400	40,845
Allowance as Chief Whip Official Opposition	1,476	–
Allowance as Deputy Whip Government	3,963	–
Allowance as Deputy Whip Official Opposition	4,583	–
MacKinnon S	75,600	1,054
Maguire L	167,400	66,956
Allowance as Committee Vice-chair	932	–
Mai H	91,800	15,718
Allowance as Committee Vice-chair	1,998	–
Malcolmson S	75,600	50,279
Allowance as Committee Vice-chair	932	–
Maloney J	75,600	17,733
Allowance as Committee Chair	1,412	–
Marcil S	75,600	10,828
Marston W	91,800	25,548
Martin P	91,800	60,772
Allowance as Committee Chair	3,963	–
Masse B	167,400	53,993
Allowance as Committee Vice-chair	729	–
Massé R	75,600	31,855
Mathyssen I	167,400	53,705
Allowance as Caucus Chair Official Opposition	3,963	–
Allowance as Committee Vice-chair	729	–
Allowance as Deputy Whip Other Opposition Party	2,262	–
May B	75,600	23,628
Allowance as Committee Chair	1,412	–
May E	167,400	47,315
Mayes C	91,800	31,340
McCallum Hon J	167,400	50,115
Allowance as Committee Vice-chair	1,998	–
McCauley K	75,600	57,642
McColeman P	167,400	45,404
Allowance as Committee Chair	3,963	–
McCrimmon K	75,600	–
McDonald K	75,600	36,614
McGuinty D	167,400	2,591
Allowance as Committee Vice-chair	1,998	–
McKay Hon J	167,400	51,734
Allowance as Committee Vice-chair	1,998	–
McKenna Hon C	75,600	438
McKinnon R	75,600	37,430
McLeod C	167,400	78,131
McLeod M	75,600	28,617
Mendès A	75,600	12,416
Allowance as Committee Vice-chair	729	–
Mendicino M	75,600	22,934
Menegakis C	91,800	25,470
Michaud E	91,800	17,876
Mihychuk Hon M	75,600	32,121
Miller L	167,400	41,898
Allowance as Committee Chair	3,963	–
Allowance as Committee Vice-chair	932	–
Miller M	75,600	11,743

Parliament
House of Commons

Statement of sessional allowances and travel expenses paid in 2015–2016—*continued*

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses[1]
Monsef Hon M	75,600	12,150
Moore C	167,400	58,194
Moore Hon J	91,800	44,887
Moore Hon R	91,800	20,730
Morin D	91,800	31,502
Morin I	91,800	11,434
Morin M-A	91,800	15,604
Morin M-C	91,800	9,525
Morneau Hon B	75,600	20,947
Morrissey R	75,600	31,997
Mourani M	91,800	15,484
Mulcair Hon T	167,400	105,583
Allowance as Leader Official Opposition	44,141	—
Allowance as Leader Other Opposition Party	25,499	
Murray J	167,400	90,582
Allowance as Committee Vice-chair	1,998	
Nantel P	167,400	18,636
Allowance as Committee Vice-chair	2,931	
Nash P	91,800	32,017
Allowance as Committee Vice-chair	1,998	—
Nassif E	75,600	12,476
Nater J	75,600	23,799
Allowance as Committee Vice-chair	712	—
Nault Hon R	75,600	58,928
Allowance as Committee Chair	1,849	—
Nicholls J	91,800	12,459
Allowance as Committee Vice-chair	1,998	—
Nicholson Hon R	167,400	41,112
Norlock R	91,800	19,709
Nunez-Melo J	91,800	11,996
Nuttall A	75,600	21,968
Obhrai Hon D	167,400	94,383
O'Connell J	75,600	17,978
O'Connor Hon G	91,800	—
Oliphant R	75,600	21,462
Allowance as Committee Chair	4,239	
Oliver Hon J	91,800	9,934
Oliver J	75,600	26,750
O'Neill Gordon T	91,800	34,080
Allowance as Committee Vice-chair	1,998	—
Opitz T	91,800	30,221
O'Regan S	75,600	41,092
O'Toole Hon E	167,400	38,992
Ouellette R-F	75,600	54,078
Pacetti M	91,800	14,480
Papillon A	91,800	14,385
Paradis Hon C	91,800	25,302
Paradis Hon D	75,600	29,682
Allowance as Committee Chair	1,412	—
Patry C	91,800	5,004
Paul-Hus P	75,600	14,004
Pauzé M	75,600	8,991
Payne L	91,800	71,257
Péclet E	91,800	9,497
Perkins P	91,800	14,139
Perreault M	91,800	19,468
Peschisolido J	75,600	49,869
Peterson K	75,600	15,921

Parliament
House of Commons

Statement of sessional allowances and travel expenses paid in 2015–2016—*continued*

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses[1]
Petitpas Taylor Hon G	75,600	26,406
Allowance as Deputy Whip Government	3,869	
Philbott Hon J	75,600	19,882
Picard M	75,600	12,307
Pilon F	91,800	12,207
Plamondon L	167,400	36,650
Poilievre Hon P	167,400	317
Poissant J-C	75,600	16,769
Preston J	91,800	27,744
Allowance as Committee Chair	3,963	
Quach A M-T	167,400	28,581
Qualtrough Hon C	75,600	57,303
Rafferty J	91,800	40,841
Raitt Hon L	167,400	69,427
Rajotte J	91,800	57,755
Allowance as Committee Chair	3,963	
Ramsey T	75,600	29,096
Allowance as Committee Vice-chair	932	
Rankin M	167,400	70,145
Allowance as Committee Vice-chair	3,933	
Ratansi Y	75,600	20,389
Allowance as Committee Vice-chair	729	
Rathgeber B	91,800	31,434
Ravignat M	91,800	5,296
Rayes A	75,600	19,331
Raynault F	91,800	22,187
Regan Hon G	167,400	34,140
Allowance as Committee Vice-chair	1,998	
Allowance as Speaker of the House of Commons	26,269	—
Reid S	167,400	
Allowance as Deputy House Leader Government	5,623	—
Allowance as Deputy House Leader Official Opposition	6,041	—
Rempel Hon M	167,400	76,248
Richards B	167,400	82,556
Allowance as Committee Chair	3,963	
Allowance as Committee Vice-chair	1,856	
Rickford Hon G	91,800	49,145
Rioux J	75,600	14,409
Ritz Hon G	167,400	88,423
Robillard Y	75,600	14,790
Rodriguez P	75,600	17,004
Romanado S	75,600	17,243
Rota A	75,600	18,262
Allowance as Assistant Deputy Speaker and Assistant Deputy Chair of Committees of the Whole	5,176	
Rousseau J	91,800	10,241
Rudd K	75,600	24,374
Ruimy D	75,600	38,216
Allowance as Committee Chair	1,446	—
Rusnak D	75,600	32,884
Saganash R	167,400	53,030
Sahota R	75,600	23,013
Saini R	75,600	17,093
Sajjan Hon H S	75,600	34,197
Samson D	75,600	25,166
Sandhu J	91,800	36,751
Sangha R	75,600	18,259
Sansoucy B	75,600	11,937
Sarai R	75,600	56,135

Parliament
House of Commons

Statement of sessional allowances and travel expenses paid in 2015–2016—*continued*

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses[1]
Saroya B	75,600	11,595
Saxton A	91,800	51,937
Scarpaleggia F	167,400	28,691
Allowance as Caucus Chair Government	5,284	
Allowance as Caucus Chair Other Opposition Party	1,998	
Scheer A	167,400	83,134
Allowance as House Leader Official Opposition	13,610	
Allowance as Speaker of the House of Commons	53,831	
Schellenberger G	91,800	22,560
Schiefke P	75,600	16,138
Schmale J	75,600	20,096
Schulte D	75,600	21,282
Allowance as Committee Chair	1,849	
Scott C	91,800	14,253
Seeback K	91,800	32,830
Sellah D	91,800	19,755
Serré M G	75,600	22,160
Sgro Hon J	167,400	40,605
Allowance as Committee Chair	1,883	
Allowance as Committee Vice-chair	1,998	
Shanahan B	75,600	9,845
Shea Hon G	91,800	37,274
Sheehan T	75,600	32,779
Shields M	75,600	50,988
Shipley B	167,400	57,347
Allowance as Committee Chair	3,963	
Allowance as Committee Vice-chair	949	
Shory D	91,800	45,826
Sidhu J	75,600	44,860
Sidhu S	75,600	20,742
Sikand G	75,600	21,937
Simms S	167,400	87,190
Allowance as Committee Chair	1,446	
Allowance as Committee Vice-chair	1,998	
Sims J J	91,800	35,228
Allowance as Committee Vice-chair	1,998	
Sitsabaiesan R	91,800	37,686
Smith J	91,800	40,542
Sohi Hon A	75,600	41,281
Sopuck R	167,400	89,831
Allowance as Committee Vice-chair	729	
Sorbara F	75,600	22,249
Sorenson Hon K	167,400	78,031
Allowance as Committee Chair	1,446	
Spengemann S	75,600	14,714
Stanton B	167,400	34,422
Allowance as Assistant Deputy Chair of Committees of the Whole	5,623	
Allowance as Deputy Speaker and Chair of Committees of the Whole	13,499	
St-Denis L	91,800	7,476
Allowance as Committee Vice-chair	1,998	
Ste-Marie G	75,600	9,597
Stetski W	75,600	50,964
Stewart K	167,400	67,573
Stoffer P	91,800	43,411
Allowance as Committee Vice-chair	1,998	
Storseth B	91,800	80,633
Strahl M	167,400	83,045

Parliament
House of Commons

Statement of sessional allowances and travel expenses paid in 2015–2016—*continued*

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses[1]
Stubbs S	75,600	38,479
Allowance as Committee Vice-chair	397	–
Sullivan M	91,800	31,266
Sweet D	167,400	43,806
Allowance as Caucus Chair Official Opposition	4,745	–
Allowance as Committee Chair	3,963	–
Tabbara M	75,600	24,015
Tan G	75,600	18,555
Tassi F	75,600	13,074
Thériault L	75,600	17,113
Tilson D	167,400	35,115
Allowance as Committee Chair	3,963	–
Allowance as Committee Vice-chair	729	–
Toet L	91,800	26,393
Toone P	91,800	52,671
Allowance as Deputy House Leader Official Opposition	5,623	–
Tootoo Hon H	75,600	32,856
Tremblay J	91,800	10,125
Trost B	167,400	80,862
Trottier B	91,800	26,297
Trudeau Right Hon J	167,400	25,499
Allowance as Leader Other Opposition Party	33,607	–
Trudel K	75,600	20,019
Truppe S	91,800	39,334
Turmel N	91,800	1,253
Allowance as Chief Whip Official Opposition	16,532	–
Uppal Hon T	91,800	48,537
Valcourt Hon B	91,800	30,267
Valeriote F	91,800	19,801
Allowance as Committee Vice-chair	1,998	–
Allowance as Deputy Whip Other Opposition Party	1,998	–
Van Kesteren D	167,400	43,633
Van Loan Hon P	167,400	44,513
Vandal D	75,600	31,780
Vandenbeld A	75,600	–
Allowance as Committee Chair	786	–
Vaughan A	167,400	47,484
Vecchio K	75,600	33,840
Vellacott M	91,800	40,196
Viersen A	75,600	41,037
Virani A	75,600	19,777
Wagantall C	75,600	37,966
Wallace M	91,800	29,402
Allowance as Committee Chair	3,963	–
Warawa M	167,400	87,256
Warkentin C	167,400	88,209
Watson J	91,800	45,206
Watts D L	75,600	33,444
Waugh K	75,600	28,668
Webber L	75,600	35,235
Allowance as Committee Vice-chair	949	–
Weir E	75,600	18,667
Allowance as Committee Vice-chair	729	–
Weston J	91,800	36,729
Weston R	91,800	30,470
Allowance as Committee Chair	3,963	–
Whalen N	75,600	37,223

Parliament
House of Commons

Statement of sessional allowances and travel expenses paid in 2015–2016—*concluded*

(in dollars)

Members of the House of Commons	Sessional allowances	Travel expenses[1]
Wilkinson J	75,600	52,613
Wilks D	91,800	57,238
Williamson J	91,800	45,094
Wilson-Raybould Hon J	75,600	57,711
Wong Hon A	167,400	77,099
Woodworth S	91,800	33,954
Wrzesnewskyj B	75,600	16,522
Allowance as Committee Chair	1,446	—
Yelich Hon L	91,800	58,840
Young K	75,600	25,256
Young T	91,800	29,599
Young W	91,800	73,608
Yurdiga D	167,400	122,880
Allowance as Committee Vice-chair	932	—
Zahid S	75,600	24,766
Zimmer B	167,400	129,366
Allowance as Committee Vice-chair	712	—
Former Members[2]	—	595
Total	**54,235,348**	**18,176,314**

[1] This column excludes:

- the travel expenses of ministers and parliamentary secretaries while on official departmental business. These expenses are reported in a separate statement in Section 10 of this volume, entitled "Travel expenses of ministers and parliamentary secretaries";
- the travel expenses of Members serving on various parliamentary committees;
- any charges for the use of Government aircraft by the department of National Defence; and
- any travel expenses of Members for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in this section entitled "Foreign Affairs, Trade and Development - Travel expenses for Canadian representation at international conferences and meetings".

[2] Relocation, winding-up, resettlement and other expenses.

Parliament
Senate

Statement of sessional and expense allowances, travel and research expenses paid in 2015–2016

(in dollars)

Honourable Members of the Senate	Sessional allowance	Travel expenses[1]	Research assistance, staff other expenses
Andreychuk R, Saskatchewan	142,400	52,926	116,624
Committee Chair	11,413		
Ataullahjan S, Ontario	142,400	24,464	106,789
Committee Deputy Chair	3,742		
Baker G, Newfoundland and Labrador	142,400	55,428	104,475
Committee Deputy Chair	1,964		
Batters D L, Saskatchewan	142,400	65,010	160,646
Committee Chair	3,929		
Bellemare D, Quebec	142,400	21,122	107,841
Beyak L, Ontario	142,400	45,881	144,751
Black D, Alberta	142,400	94,428	158,402
Boisvenu P-H, Quebec	142,400	21,529	108,250
Brazeau P, Quebec[2]	94,551		
Campbell L W, British Columbia	142,400	71,305	140,228
Committee Deputy Chair	1,777		
Carignan C, Quebec	142,400	22,988	72,029
Government Leader	47,392		
Leader of the Opposition	15,558		
Chaput M, Manitoba[3]	130,533	49,162	113,834
Cools A C, Ontario	142,400	53,637	177,427
Cordy J, Nova Scotia	142,400	52,459	114,814
Committee Deputy Chair	1,793		
Cowan J, Nova Scotia	142,400	84,300	72,860
Leader of the Opposition	22,543		
Dagenais J-G, Quebec	142,400	25,594	152,883
Dawson D, Quebec	142,400	46,979	135,992
Committee Chair	7,484		
Day J A, New Brunswick	142,400	54,706	171,551
Committee Chair	4,023		
Committee Deputy Chair	1,076		
Demers J, Quebec	142,400	10,768	84,457
Downe P E, Prince Edward Island	142,400	40,597	153,195
Chair Caucus of the Opposition	3,432		
Committee Deputy Chair	3,742		
Doyle N E, Newfoundland and Labrador	142,400	47,111	114,765
Duffy M, Prince Edward Island[2]	94,551		
Dyck L E, Saskatchewan	142,400	40,028	139,385
Committee Chair	3,586		
Committee Deputy Chair	1,965		
Eaton N, Ontario	142,400	27,261	145,502
Speaker Pro Tempore	20,016		
Eggleton A, Ontario	142,400	39,181	155,628
Committee Deputy Chair	3,742		
Enverga T C, Ontario	142,400	42,233	120,553
Fortin-Duplessis S, Quebec[3]	35,204	8,230	38,004
Committee Deputy Chair	1,434		
Fraser J, Quebec	142,400	21,675	133,683
Committee Chair	3,555		
Deputy Leader of the Opposition	14,259		
Frum L, Ontario	142,400	40,460	147,588
Chair Caucus of the Opposition	2,368		
Furey G, Newfoundland and Labrador	142,400	64,530	155,138
Committee Deputy Chair	4,007		
Speaker of the Senate	19,185		

Parliament
Senate

Statement of sessional and expense allowances, travel and research expenses paid in 2015–2016—*continued*

(in dollars)

Honourable Members of the Senate	Sessional allowance	Travel expenses[1]	Research assistance, staff other expenses
Gerstein I, Ontario[3]	122,349	20,375	148,033
Committee Chair	3,929	–	–
Greene S, Nova Scotia	142,400	44,931	165,042
Deputy Government Whip	3,432	–	–
Greene Raine N, British Columbia	142,400	63,095	138,404
Hervieux-Payette C, Quebec	142,400	20,015	173,445
Committee Deputy Chair	3,758	–	–
Housakos L, Quebec	142,400	31,929	171,254
Committee Chair	10,446	–	–
Speaker of the Senate	33,968	–	–
Speaker Pro Tempore	2,203	–	–
Hubley E, Prince Edward Island	142,400	47,414	126,018
Committee Deputy Chair	3,025	–	–
Deputy Opposition Whip	1,834	–	–
Jaffer M S B, British Columbia	142,400	61,410	169,631
Committee Chair	3,929	–	–
Committee Deputy Chair	1,777	–	–
Johnson J G, Manitoba	142,400	36,874	140,904
Joyal S, Quebec	142,400	10,527	172,115
Committee Deputy Chair	2,548	–	–
Kenny C, Ontario	142,400	24,164	151,098
Lang D, Yukon	142,400	44,572	163,060
Committee Chair	6,081	–	–
LeBreton M, Ontario[3]	36,748	–	42,141
Lovelace Nicholas S M, New Brunswick	142,400	60,922	141,375
MacDonald M L, Nova Scotia	142,400	55,498	105,108
Committee Deputy Chair	1,777	–	–
Maltais G, Quebec	142,400	29,398	163,113
Committee Chair	3,555	–	–
Manning F, Newfoundland and Labrador	142,400	73,043	157,319
Committee Chair	6,049	–	–
Marshall E, Newfoundland and Labrador	142,400	40,550	139,280
Government Whip	6,863	–	–
Martin Y, British Columbia	142,400	60,517	153,887
Deputy Leader of the Government	22,543	–	–
Deputy Leader of the Opposition	9,841	–	–
Massicotte P J, Quebec	142,400	11,602	49,594
Committee Deputy Chair	1,965	–	–
McCoy E, Alberta	142,400	44,980	179,300
McInnis T J, Nova Scotia	142,400	44,864	121,558
Committee Chair	1,167	–	–
McIntyre P E, New Brunswick	142,400	24,233	62,304
Mercer T M, Nova Scotia	142,400	53,909	142,102
Committee Deputy Chair	1,777	–	–
Merchant P, Saskatchewan	142,400	81,489	166,216
Committee Chair	686	–	–
Meredith D, Ontario	142,400	33,230	108,627
Mitchell G, Alberta	142,400	74,590	165,771
Committee Deputy Chair	2,915	–	–
Mockler P, New Brunswick	142,400	36,354	147,801
Committee Chair	3,929	–	–
Moore W P, Nova Scotia	142,400	43,546	170,125
Munson J, Ontario	142,400	11,433	156,164
Committee Chair	3,555	–	–
Opposition Whip	4,023	–	–
Neufeld R, British Columbia	142,400	72,336	156,260
Committee Chair	6,049	–	–

Parliament
Senate

Statement of sessional and expense allowances, travel and research expenses paid in 2015–2016—*concluded*

(in dollars)

Honourable Members of the Senate	Sessional allowance	Travel expenses[1]	Research assistance, staff other expenses
Ngo T H, Ontario	142,400	40,682	160,136
Nolin P C, Quebec[3]	11,867	1,400	11,247
Committee Chair	741	–	–
Speaker of the Senate	3,738	–	–
Ogilvie K K, Nova Scotia	142,400	56,211	133,157
Committee Chair	8,754	–	–
Oh V, Ontario	142,400	31,720	156,885
Patterson D G, Nunavut	142,400	61,604	158,253
Committee Chair	3,929	–	–
Committee Deputy Chair	1,793	–	–
Plett D N, Manitoba	142,400	78,433	157,796
Committee Deputy Chair	1,965	–	–
Opposition Whip	2,777	–	–
Poirier R-M, New Brunswick	142,400	39,241	132,291
Chair Caucus of the Government	4,023	–	–
Committee Deputy Chair	1,045	–	–
Poulin (Charette) M-P, Ontario[3]	6,724	–	7,838
Ringuette P, New Brunswick	142,400	36,464	143,634
Rivard M, Quebec	142,400	24,671	154,457
Runciman B, Ontario	142,400	15,881	133,845
Committee Chair	7,484	–	–
Ruth N, Ontario	142,400	47,584	116,521
Seidman J, Quebec	142,400	26,136	150,893
Sibbeston N G, Northwest Territories	142,400	116,639	163,082
Smith D P, Ontario	142,400	16,768	144,885
Committee Deputy Chair	1,965	–	–
Smith L, Quebec	142,400	18,527	103,407
Committee Chair	3,555	–	–
Committee Deputy Chair	2,011	–	–
Stewart Olsen C, New Brunswick	142,400	48,099	146,914
Tannas S, Alberta	142,400	94,732	107,210
Tardif C, Alberta	142,400	65,955	123,946
Committee Chair	6,018	–	–
Committee Deputy Chair	1,965	–	–
Tkachuk D, Saskatchewan	142,400	70,185	166,735
Committee Chair	3,586	–	–
Unger B E, Alberta	142,400	36,416	60,121
Verner J, Quebec	142,400	22,332	160,511
Wallace J D, New Brunswick	142,400	31,815	114,379
Wallin P, Saskatchewan[4]	94,551	12,287	22,463
Watt C, Quebec	142,400	52,899	176,793
Wells D M, Newfoundland and Labrador	142,400	89,891	166,935
Deputy Opposition Whip	1,266	–	–
White V D, Ontario	142,400	3,762	85,171
Committee Chair	3,929	–	–
Committee Deputy Chair	1,777	–	–
Total	**12,154,208**	**3,622,126**	**11,153,848**

---

[1] Includes living expenses in the National Capital Region.

[2] Senator's suspension ended with the dissolution of the 41st Parliament. Senator's salary was reinstated as of August 2nd, 2015 but the suspension of rights to offices and resources remained.

[3] Senators who have either resigned, retired or died during fiscal year 2015–2016 or during the quarter of the preceding fiscal year.

[4] Senator's suspension ended with the dissolution of the 41st Parliament. Senator's salary as well as access to office and resources was reinstated as of August 2nd, 2015.

Privy Council
Privy Council Office

Salaries and allowances to ministers of State

(in dollars)

Ministers of State	Salaries	Allowances	Total
Hon J Duncan	19,134	1,189	20,323
Total	**19,134**	**1,189**	**20,323**

Privy Council
Office of the Chief Electoral Officer

Voted and statutory expenditures by program

(in dollars)

Funding authority	Electoral operations	Regulation of electoral activities	Electoral engagement	Internal services	Total
Vote 1 - Program Expenditures					
Salaries of indeterminate positions	12,207,029	4,695,748	3,134,478	9,338,878	29,376,133
Statutory expenditures					
October 2015 general election[1]	298,148,924	107,657,570	1,070	–	405,807,564
By-elections and other general elections	294,504	209,303	–	–	503,807
Electoral district associations' auditors subsidy	–	865,182	–	–	865,182
Other expenditures under the *Canada Elections Act*	15,814,943	2,393,312	4,274,339	18,600,233	41,082,827
	314,258,371	111,125,367	4,275,409	18,600,233	448,259,380
Contributions to Employee Benefit Plans	5,121,402	956,209	834,416	1,858,814	8,770,841
Total	**331,586,802**	**116,777,324**	**8,244,303**	**29,797,925**	**486,406,354**

[1] These are the expenditures for the 42nd general election incurred in 2015–2016, however spending related to a general election spans several fiscal years

Details of expenditures—42nd general election October 2016

(in dollars)

Statutory authority under the *Canada Elections Act*	Electoral operations	Regulation of electoral activities	Electoral engagement	Internal services	Total
Newfoundland	4,171,641	550,059	–	–	4,721,700
Prince Edward Island	1,262,088	437,909	–	–	1,699,997
Nova Scotia	7,049,161	1,180,950	–	–	8,230,111
New Brunswick	8,485,798	1,512,449	–	–	9,998,247
Quebec	40,739,622	6,222,898	–	–	46,962,520
Ontario	68,542,089	16,210,443	–	–	84,752,532
Manitoba	8,043,748	1,592,766	–	–	9,636,514
Saskatchewan	7,258,846	1,551,174	–	–	8,810,020
Alberta	17,870,379	3,136,884	–	–	21,007,263
British Columbia	24,082,417	6,546,780	–	–	30,629,197
Yukon Territory	482,392	207,096	–	–	689,488
Northwest Territories	421,415	53,310	–	–	474,725
Nunavut	2,390,965	105,493	–	–	2,496,458
Contributions to Election Workers Benefit Plans	8,937,177	–	–	–	8,937,177
Reimbursement of election expenses to political parties	–	64,610,235	–	–	64,610,235
	199,737,738	103,918,446	–	–	303,656,184
Elections Canada headquarters	98,411,186	3,739,124	1,070	–	102,151,380
Total[1]	**298,148,924**	**107,657,570**	**1,070**	–	**405,807,564**

[1] These are the expenditures for the 42nd general election incurred in 2015–2016, however spending related to a general election spans several fiscal years.

Public Safety and Emergency Preparedness
Correctional Service of Canada

Expenditures by institution

(in dollars)

Institution	Operation and maintenance	Capital	Total
Archambault Institution, Sainte-Anne-des-Plaines, Quebec	55,981,106	20,218,749	76,199,855
Atlantic Institution, Renous, New Brunswick	38,650,019	2,735,634	41,385,653
Bath Institution, Bath, Ontario	45,152,851	1,737,153	46,890,004
Beaver Creek Institution, Gravenhurst, Ontario	56,211,153	5,158,507	61,369,660
Bowden Institution, Innisfail, Alberta	51,248,197	8,965,361	60,213,558
Collins Bay Institution, Kingston, Ontario	61,522,375	3,448,788	64,971,163
Cowansville Institution, Cowansville, Quebec	46,308,229	5,466,086	51,774,315
Donnacona Institution, Donnacona, Quebec	44,921,136	6,361,298	51,282,434
Dorchester Penitentiary (Shepody Healing Centre), Dorchester, New Brunswick	65,747,874	4,867,081	70,614,955
Drumheller Institution, Drumheller, Alberta	47,173,881	2,762,616	49,936,497
Drummond Institution, Drummondville, Quebec	34,148,869	1,377,611	35,526,480
Edmonton Institution for Women, Edmonton, Alberta	23,778,617	5,773,545	29,552,162
Edmonton Institution, Edmonton, Alberta	42,529,733	4,332,521	46,862,254
Federal Training Centre, Laval, Quebec	54,317,204	5,799,322	60,116,526
Fraser Valley Institution for Women, Abbotsford, British Columbia	19,522,132	992,552	20,514,684
Grand Valley Institution for Women, Kitchener, Ontario	26,814,862	3,422,236	30,237,098
Grande Cache Institution, Grande Cache, Alberta	33,663,096	280,301	33,943,397
Grierson Institution, Edmonton, Alberta	3,786,181	68,613	3,854,794
Joliette Institution, Joliette, Quebec	18,465,883	830,441	19,296,324
Joyceville Institution, Kingston, Ontario	65,798,608	3,227,167	69,025,775
Kent Institution, Agassiz, British Columbia	41,078,985	2,930,264	44,009,249
Kingston Penitentiary, Kingston, Ontario	2,727,603	40,679	2,768,282
Kwikwèxwelhp Healing Village, Harrison Mills, British Columbia	6,714,688	3,078,400	9,793,088
La Macaza Institution, La Macaza, Quebec	29,143,305	5,499,116	34,642,421
Matsqui Institution, Abbotsford, British Columbia	31,113,274	2,686,679	33,799,953
Millhaven Institution, Bath, Ontario	43,631,536	6,868,597	50,500,133
Mission Institution, Mission, British Columbia	40,038,038	2,151,436	42,189,474
Mountain Institution, Agassiz, British Columbia	35,042,088	1,019,215	36,061,303
National Headquarters, Ottawa, Ontario	207,360,804	12,910,606	220,271,410
Nova Institution for Women, Truro, Nova Scotia	19,534,518	800,537	20,335,055
Okimaw Ohci Healing Lodge, Maple Creek, Saskatchewan	7,664,814	281,934	7,946,748
Pacific Institution/Regional Treatment Centre, Abbotsford, British Columbia	51,169,313	1,559,999	52,729,312
Pê Sâkâstêw Centre, Mâskwâcîs, Alberta	6,636,824	1,122,207	7,759,031
Port-Cartier Institution, Port-Cartier, Quebec	33,710,520	594,193	34,304,713
Regional Correctional Staff College - Atlantic, Moncton, New Brunswick	2,001,548		2,001,548
Regional Correctional Staff College - Ontario, Kingston, Ontario	4,062,511	153,307	4,215,818
Regional Correctional Staff College - Pacific, Abbotsford, British Columbia	2,548,354		2,548,354
Regional Correctional Staff College - Prairies, Saskatoon, Saskatchewan	3,302,928	60,835	3,363,763
Regional Correctional Staff College - Quebec, Laval, Quebec	3,998,830	260,829	4,259,659
Regional Headquarters - Atlantic, Moncton, New Brunswick	29,593,660	68,216	29,661,876
Regional Headquarters - Ontario, Kingston, Ontario	34,729,897	588,384	35,318,281
Regional Headquarters - Pacific, Abbotsford, British Columbia	41,203,375	963,663	42,167,038
Regional Headquarters - Prairies, Saskatoon, Saskatchewan	39,163,493	435,559	39,599,052
Regional Headquarters - Quebec, Laval, Quebec	35,002,983	713,047	35,716,030
Regional Mental Health Centre, Sainte-Anne-des-Plaines, Quebec	7,414,580	30,364	7,444,944
Regional Parole Offices - Atlantic, Moncton, New Brunswick	29,065,224	2,103,952	31,169,176
Regional Parole Offices - Ontario, Kingston, Ontario	64,114,110	2,027,210	66,141,320
Regional Parole Offices - Pacific, Abbotsford, British Columbia	44,668,204	407,993	45,076,197
Regional Parole Offices - Prairies, Winnipeg, Manitoba	55,140,187	960,323	56,100,510
Regional Parole Offices - Quebec, Montréal, Quebec	61,100,600	1,239,060	62,339,660
Regional Psychiatric Centre, Saskatoon, Saskatchewan	39,911,894	290,534	40,202,428
Regional Reception Centre, Sainte-Anne-des-Plaines, Quebec	42,692,650	2,341,392	45,034,042
Regional Treatment Centre, Bath, Ontario	11,298,632	317,983	11,616,615
Saskatchewan Penitentiary, Prince Albert, Saskatchewan	73,887,565	3,780,066	77,667,631
Springhill Institution, Springhill, Nova Scotia	46,536,738	3,990,640	50,527,378
Stony Mountain Institution, Winnipeg, Manitoba	61,702,369	8,305,218	70,007,587
Warkworth Institution, Campbellford, Ontario	45,460,828	2,544,877	48,005,705

Public Safety and Emergency Preparedness
Correctional Service of Canada

Expenditures by institution—*concluded*

(in dollars)

Institution	Operation and maintenance	Capital	Total
William Head Institution, Victoria, British Columbia	12,240,744	2,552,445	14,793,189
Willow Cree Healing Lodge, Duck Lake, Saskatchewan	6,860,893	5,178,733	12,039,626
Total	**2,189,011,113**	**168,684,074**	**2,357,695,187**

Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes

(in dollars)

Department and agency	Vote	Amounts transferred from Treasury Board Vote 5 Government contingencies	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
Agriculture and Agri-Food					
Agriculture and Agri-Food					
Operating expenditures	1		30,072,472		
Capital expenditures	5				6,714,391
Canadian Dairy Commission					
Program expenditures	1			125,881	
Canadian Grain Commission					
Program expenditures	1		244,685		
Canadian Heritage					
Canadian Heritage					
Operating expenditures	1		6,608,794	2,861,338	
Canadian Museum of History					
Payments to the Canadian Museum of History for operating and capital expenditures	1			217,778	
Canadian Museum of Nature					
Payments to the Canadian Museum of Nature for operating and capital expenditures	1			323,481	
Canadian Radio-television and Telecommunications Commission					
Program expenditures	1		2,569,483	87,464	
Library and Archives of Canada					
Program expenditures	1	5,100	3,683,279		
National Arts Centre Corporation					
Payments to the National Arts Centre Corporation for operating expenditures	1			174,337	
National Capital Commission					
Payments to the National Capital Commission for operating expenditures	1			983,140	
National Film Board					
Program expenditures	1		3,353,860	717,922	
National Gallery of Canada					
Payments to the National Gallery of Canada for operating and capital expenditures	1			2,003,219	
National Museum of Science and Technology					
Payments to the National Museum of Science and Technology for operating and capital expenditures	1			490,831	
Public Service Commission[1]					
Program expenditures	1		4,296,434		
The National Battlefields Commission					
Program expenditures	1		597,032		
Environment and Climate Change					
Environment					
Operating expenditures	1		38,788,039		
Capital expenditures	5				13,789,374
Canadian Environmental Assessment Agency					
Program expenditures	1	6,383,000	947,405		
Parks Canada Agency					
Program expenditures	1			6,321,478	
Families, Children and Social Development					
Employment and Social Development					
Operating expenditures	1		27,290,708	7,844	
Grants and contributions	5	3,750,000			
Canadian Centre for Occupational Health and Safety					
Program expenditures	1		198,913	148,671	

Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes—*continued*

(in dollars)

		Amounts transferred from Treasury Board			
Department and agency	Vote	Vote 5 Government contingencies	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
Office of the Co-ordinator, Status of Women[3]					
Operating expenditures	1	—	499,497	—	—
Finance					
Finance					
Operating expenditures	1	—	4,732,865	—	—
Financial Transactions and Reports Analysis Centre of Canada					
Program expenditures	1	—	2,335,132	—	—
Office of the Auditor General					
Program expenditures	1	—	3,522,897	1,200,000	—
Fisheries, Oceans and the Canadian Coast Guard					
Fisheries and Oceans					
Operating expenditures	1	—	46,248,449	—	—
Capital expenditures	5	—	—	—	65,716,950
Global Affairs					
Foreign Affairs, Trade and Development					
Operating expenditures	1	—	52,772,470	19,000,000	—
Capital expenditures	5	—	—	—	51,523,284
Payments in respect of pension, insurance and social security programs	15	10,023,000	—	—	—
International Joint Commission (Canadian Section)					
Program expenditures	1	—	308,473	35,292	—
Health					
Health					
Operating expenditures	1	—	57,148,430	—	—
Capital expenditures	5	—	—	—	6,594,089
Grants and contributions	10	98,829,432	—	—	—
Canadian Food Inspection Agency					
Operating expenditures and contributions	1	—	8,857,420	13,270,513	—
Capital expenditures	5	—	—	—	4,846,645
Canadian Institutes of Health Research					
Operating expenditures	1	872,664	286,856	775,815	—
Grants	5	2,465,076	—	—	—
Patented Medicine Prices Review Board					
Program expenditures	1	—	373,967	1,783	—
Public Health Agency of Canada					
Operating expenditures	1	—	15,427,428	—	—
Capital expenditures	5	—	—	—	443,926
Grants and contributions	10	250,000	—	—	—
Immigration, Refugees and Citizenship					
Citizenship and Immigration					
Operating expenditures	1	—	22,796,812	—	—
Immigration and Refugee Board					
Program expenditures	1	—	4,888,292	1,419,757	—
Indigenous and Northern Affairs					
Indian Affairs and Northern Development					
Operating expenditures	1	—	34,834,093	—	—
Capital expenditures	5	15,166,921	—	—	1,988,261
Grants and contributions	10	1,150,000	—	—	—
Canadian High Arctic Research Station					
Program expenditures	1	—	67,190	—	—
Indian Residential Schools Truth and Reconciliation Commission					
Program expenditures	1	—	2,750,185	100,309	—

Details of amounts transferred to other ministries to supplement provisions of other votes—*continued*

(in dollars)

		Amounts transferred from Treasury Board			
Department and agency	Vote	Vote 5 Government contingencies	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
Infrastructure and Communities					
Office of Infrastructure of Canada					
Operating expenditures	1		3,877,591	780,983	
Capital expenditures	5				18,634,000
Innovation, Science and Economic Development					
Industry					
Operating expenditures	1	22,656,649	18,841,851		
Capital expenditures	5				528,578
Grants and contributions	10	917,000			
Atlantic Canada Opportunities Agency					
Operating expenditures	1		3,252,679		
Canadian Northern Economic Development Agency					
Operating expenditures	1		561,568		
Canadian Space Agency					
Operating expenditures	1		7,763,300		
Capital expenditures	5				7,474,576
Copyright Board					
Program expenditures	1		141,498	1,783	
Economic Development Agency of Canada for the Regions of Quebec					
Operating expenditures	1		1,895,361		
Federal Economic Development Agency for Southern Ontario					
Operating expenditures	1		1,301,871		
National Research Council of Canada					
Operating expenditures	1		5,092,391	23,001	
Capital expenditures	5				2,783,225
Natural Sciences and Engineering Research Council					
Operating expenditures	1		2,145,788		
Grants and contributions	5	320,000			
Social Sciences and Humanities Research Council					
Operating expenditures	1		1,132,577		
Grants and contributions	5	1,265,000			
Standards Council of Canada					
Payments to the Standards Council of Canada	1			365,937	
Statistics Canada					
Program expenditures	1		6,351,030	4,487,597	
Western Economic Diversification					
Operating expenditures	1		1,846,448		
Justice					
Justice					
Operating expenditures	1		26,425,067	5,828,075	
Administrative Tribunals Support Service of Canada					
Program expenditures	1		2,477,118	2,924	
Canadian Human Rights Commission					
Program expenditures	1		751,034	232,215	
Courts Administration Service					
Program expenditures	1	8,418,545	2,376,763	654,240	
Office of the Commissioner for Federal Judicial Affairs					
Operating expenditures	1		445,921	4,986	
Canadian Judicial Council					
Operating expenditures	5		75,681		
Office of the Director of Public Prosecutions					
Program expenditures	1		8,653,091	52,837	
Office of the Information and Privacy Commissioners of Canada					
Office of the Information Commissioner of Canada					
Program expenditures	1		149,040		

Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes—*continued*

(in dollars)

Department and agency	Vote	Amounts transferred from Treasury Board Vote 5 Government contingencies	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
Office of the Privacy Commissioner of Canada					
Program expenditures	5	–	659,156	3,463	–
Registrar of the Supreme Court of Canada					
Program expenditures	1	–	1,115,383	312,342	–
National Defence					
National Defence					
Operating expenditures	1	–	358,309,851	1,503,232	–
Communications Security Establishment					
Program expenditures	1	–	18,081,548	35,197,998	–
Military Grievances External Review Committee					
Program expenditures	1	–	307,250	1,783	–
Military Police Complaints Commission					
Program expenditures	1	–	258,355	1,783	–
Office of the Communications Security Establishment Commissioner					
Program expenditures	1	–	92,351	–	–
National Revenue					
Canada Revenue Agency					
Operating expenditures, contributions and recoverable on behalf of the *Canada Pension Plan* and the *Employment Insurance Act*	1	–	–	81,889,528	–
Natural Resources					
Natural Resources					
Operating expenditures	1	–	30,954,623	–	–
Capital expenditures	5	–	–	–	15,026
Atomic Energy of Canada Limited					
Payments to Atomic Energy of Canada Limited for operating and capital expenditures	1	232,800,000	–	–	–
Canadian Nuclear Safety Commission					
Program expenditures	1	–	1,740,413	886,372	–
National Energy Board					
Program expenditures	1	–	3,029,879	68,240	–
Office of the Governor General's Secretary					
Office of the Governor General's Secretary					
Program expenditures	1	–	764,577	–	–
Privy Council					
Privy Council Office					
Program expenditures	1	–	5,291,481	–	–
Canadian Intergovernmental Conference Secretariat					
Program expenditures	1	–	277,448	–	–
Canadian Transportation Accident Investigation and Safety Board					
Program expenditures	1	–	789,398	–	–
Office of the Chief Electoral Officer					
Program expenditures	1	–	1,526,914	562,636	–
Office of the Commissioner of Official Languages					
Program expenditures	1	–	342,551	3,302	–
Security Intelligence Review Committee					
Program expenditures	1	–	25,274	33,718	–

Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes—*continued*

(in dollars)

		Amounts transferred from Treasury Board			
Department and agency	Vote	Vote 5 Government contingencies	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
Public Safety and Emergency Preparedness					
Public Safety and Emergency Preparedness					
Operating expenditures	1		5,683,749		
Canada Border Services Agency					
Operating expenditures	1			26,995,530	
Canadian Security Intelligence Service					
Program expenditures	1		18,960,823		6,495,326
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police					
Program expenditures	1		452,456		
Correctional Service of Canada					
Operating expenditures, grants and contributions	1		42,568,928	20,298,032	
Capital expenditures	5				51,670,278
Office of the Correctional Investigator of Canada					
Program expenditures	1		206,015	11,262	
Parole Board of Canada					
Program expenditures	1		1,866,887		
Royal Canadian Mounted Police					
Operating expenditures	1		62,077,567	14,650,557	
Capital expenditures	5				37,238,222
Royal Canadian Mounted Police External Review Committee					
Program expenditures	1		42,928		
Public Services and Procurement					
Public Works and Government Services					
Operating expenditures	1		44,028,940		
Capital expenditures	5				155,873,847
Shared Services Canada					
Operating expenditures	1		34,493,020		
Capital expenditures	5				36,911,852
Transport					
Transport					
Operating expenditures	1	75,000,000	16,740,589	6,400,458	
Capital expenditures	5				21,980,005
Canadian Air Transport Security Authority					
Payments to the Canadian Air Transport Security Authority for operating and capital expenditures	1	26,800,000			
Canadian Transportation Agency					
Program expenditures	1		1,193,896	333,456	
Treasury Board					
Secretariat					
Program expenditures	1	12,500,000	11,208,083		
Canada School of Public Service					
Program expenditures	1		1,996,093		
Office of the Commissioner of Lobbying					
Program expenditures	1		185,118		
Office of the Public Sector Integrity Commissioner					
Program expenditures	1		244,185	1,539	

Treasury Board Secretariat

Details of amounts transferred to other ministries to supplement provisions of other votes—*concluded*

(in dollars)

		Amounts transferred from Treasury Board			
Department and agency	Vote	Vote 5 Government contingencies	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements	Vote 33 Capital budget carry forward
Veterans Affairs					
Veterans Affairs					
Operating expenditures	1		10,351,758	676,659	
Veterans Review and Appeal Board					
Program expenditures	1		473,901		
Total		**519,572,387**	**1,148,400,616**	**252,533,321**	**491,221,855**

[1] The Commission received amounts transferred from Treasury Board while under the responsibility of the Minister of Canadian Heritage. The Commission fell under the responsibility of the Minister of Public services and Procurement, effective November 4, 2015.

[2] The Office received amounts transferred from Treasury Board while under the responsibility of the Minister of Families, Children and Social Development. The Office fell under the responsibility of the Minister of Canadian Heritage, effective November 4, 2015.

This page has been intentionally left blank.

Section 12

2015–2016

Public Accounts of Canada

Index

Index

A

Accountable advances, 2.11
Accounts payable and accrued liabilities, *refer to Volume I, Section 5*
Acquisition of land, buildings and works, 4
Acquisition of machinery and equipment, 5
Authorities available from previous years, *refer to Volume II, Section 1*
Authorities for the spending of proceeds from the disposal of surplus Crown assets, *refer to Volume II, Section 1*
Authorities granted by statutes other than Appropriation Acts, *refer to Volume II, Section 1*
Authorities granted in current year Appropriation Acts, *refer to Volume II, Section 1*

B

Budgetary details by allotment, *refer to related ministerial section in Volume II*

C

Canadian Grain Commission Revolving Fund, (financial statements of), 1.2
Canadian Intellectual Property Office Revolving Fund, (financial statements of), 1.15
Canadian Pari-Mutuel Agency Revolving Fund, (financial statements of), 1.26
Cash and accounts receivable, *refer to Volume I, Section 7*
Commissions, 10.2
Compensation payments and administration expenditures, (Employment and Social Development), 11.2
Consolidated accounts, *refer to Volume I, Section 4*
Consolidated financial statements of the Government of Canada and report and observations of the Auditor General of Canada, *refer to Volume I, Section 2*
Consolidated statement of revenues and expenses, *refer to Volume II, Section 1*
Contractual obligations and contingent liabilities, *refer to Volume I, Section 11*
CORCAN Revolving Fund, (financial statements of), 1.36
Court awards, 8.28

D

Debts, obligations and claims written off or forgiven, 2.7
Defence Production Revolving Fund, (financial statements of), 1.49
Details of amounts transferred to other ministries to supplement provisions of other votes, (Treasury Board), 11.34
Details of expenditures — 42nd general election October 2016 (Office of the Chief Electoral Officer), 11.31
Details of other program expenses of other ministries, *refer to Volume II, Section 1*
Details of other transfer payments by ministry, *refer to Volume II, Section 1*
Details of respendable amounts, *refer to related ministerial section in Volume II*

E

Education costs, 10.4
Ex gratia payments, 8.25
Expenditures by institution, (Public Safety and Emergency Preparedness), 11.32
Expenditures for Canadian representation at international conferences and meetings, (Foreign Affairs, Trade and Development), 11.3
Expenditures of ministers' offices, 10.10

F

Federal-provincial shared-cost programs, 9
Financial statements of revolving funds, 1
Financial statements discussion and analysis, *refer to Volume I, Section 1*
Foreign exchange accounts, *refer to Volume I, Section 8*

G

Geomatics Canada Revolving Fund, (financial statements of), 1.51

I

Interest-bearing debt, *refer to Volume I, Section 6*
International travel expenditures of ministers, parliamentary secretaries and ministers' staff, 10.26

L

Loans, investments and advances, *refer to Volume I, Section 9*
Losses of public money and property, 2.14
Losses of public money due to an offence, illegal act or accident — occurrence or discovery in 2015–2016, 2.15
Losses of public money or property — update to cases reported in previous years' *Public Accounts of Canada*, 2.29
Losses of public property due to accidental loss, destruction or damage — occurrence or discovery in 2015–2016, 2.23
Losses of public property due to an offence or other illegal act — occurrence or discovery in 2015–2016, 2.18
Losses of revenues due to fraud or willful misrepresentation — discovered or detected in 2015–2016, 2.14

M

Ministerial expenditures by standard object, *refer to Volume II, Section 1*
Ministerial expenditures by type, *refer to Volume II, Section 1*
Ministerial revenues, *refer to Volume II, Section 1*
Ministry summary, *refer to related ministerial section in Volume II*

N

National Film Board Revolving Fund, (financial statements of), 1.60
Non-financial assets, *refer to Volume I, Section 10*
Non-lapsing authorities granted/repealed in the current year, *refer to Volume II, Section 1*

O

Optional Services Revolving Fund, (financial statements of), 1.76
Other Government-wide information, 10
Other miscellaneous information, 11

P

Passport Canada Revolving Fund, (financial statements of), 1.85
Payments of claims against the Crown, 8.2
Payments of claims against the Crown, ex gratia payments and court awards, 8
Professional and special services, 3
Programs, *refer to related ministerial section in Volume II*
Public debt charges, 7

R

Real Property Services Revolving Fund, (financial statements of), 1.96
Recapitulation of external expenses by type, *refer to Volume II, Section 1*
Recapitulation of external revenues by source, *refer to Volume II, Section 1*
Reconciliation of external expenditures by standard object to expenses, *refer to Volume II, Section 1*
Remissions of taxes, fees, penalties and other debts, 2.2
Return on investments, 10.6
Revenues, *refer to related ministerial section in Volume II*
Revenues, expenses and accumulated deficit, *refer to Volume I, Section 3*

S

Salaries and allowances to ministers of State, (Privy Council Office), 11.30
Salaries of parliamentary secretaries to ministers paid in 2015–2016, (House of Commons), 11.12
Sales of goods and services, *refer to Volume II, Section 1*
Source and disposition of authorities by type (voted and statutory), *refer to Volume II, Section 1*
Source and disposition of budgetary authorities by ministry, *refer to Volume II, Section 1*
Source and disposition of non-budgetary authorities by ministry, *refer to Volume II, Section 1*
Statement of sessional allowances and travel expenses paid in 2015–2016, (House of Commons), 11.14
Statement of sessional and expense allowances, travel and research expenses paid in 2015–2016, (The Senate), 11.27
Strategic outcome and program descriptions, *refer to related ministerial section in Volume II*
Supplementary information required by the *Financial Administration Act*, 2

T

Transfer payments, 6
Transfer payments, *refer to related ministerial section in Volume II*
Translation Bureau Revolving Fund, (financial statements of), 1.106
Travel and living costs by commission, 10.3
Travel expenses for Canadian representation at international conferences and meetings, (Foreign Affairs, Trade and Development), 11.5
Travel expenses of ministers and parliamentary secretaries, 10.22

V

Voted and statutory expenditures by program, (Office of the Chief Electoral Officer), 11.31